

Forms & Instructions

California 540A

Special Edition for Seniors

Paper or
Plastic?

California
e file

See middle
of booklet

Members of the
Franchise Tax Board

Kathleen Connell, Chair
Dean Andal, Member
B. Timothy Gage, Member

California Resident Income Tax Return 2000

Step 1

Place label (back or print)

Name and Address

Step 1a

SSN

Step 2

Marital Status

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2000 Personal Income Tax Booklet
State of California Franchise Tax Board

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\$\$\$ for You

Earned Income Credit (EIC) – If you earned less than \$31,152 (less than \$10,350 if you do not have any qualifying children), you may be eligible to get the EIC to reduce the federal tax you owe, or get a refund if you do not owe any federal tax. Call the IRS at (800) 829-4477 and enter topic 601 when instructed, or see your federal income tax booklet for more information.

Refund of Excess State Disability Insurance (SDI) – You may be eligible for a refund of excess SDI if you had at least two employers during 2000 who **together** paid you more than \$46,327 in wages. See the instructions for Form 540A, line 27 on page 24.

What's New for 2000?

Special Edition of the 540A Booklet for Seniors

This special edition of the 540A Booklet has been developed specifically for California taxpayers who are age 65 or older. Features of this booklet include:

- A section of "Tax Information for Seniors" (see page 5 through page 9);
- A revised Form 540A, which no longer has an income limit and has a new look that should make it easier to complete; and
- Larger size print.

2000 Tax Law Changes

Dependent Exemption Credit Change – The 2000 dependent exemption credit amount is \$235 for each dependent.

Child and Dependent Care Expenses Credit – Taxpayers with California adjusted gross income of \$100,000 or less may claim a refundable credit equal to a percentage of the allowable federal credit. See the instructions on page 24 for more information.

Teacher Retention Credit – Credentialed teachers may be able to claim a credit of up to \$1,500 (per individual) based on years of service and a limitation based on income. See form FTB 3505 for more information.

Natural Heritage Preservation Credit – Taxpayers are allowed a credit in the amount of 55% of the fair market value of a qualified contribution. See form FTB 3503 for more information.

Long-Term Care Credit – Taxpayer's are allowed a credit of \$500 per qualified individual with long-term care needs. See form FTB 3504 for more information.

Exclusion for Individuals Who Were Forced to Perform Slave or Forced Labor During World War II – Any amount paid by the German Foundation known as Remembrance, Responsibility, and the Future, or any other source of humanitarian reparations made for purposes of redressing the injustice done to persons who were required to perform slave or forced labor during World War II is excluded from California gross income.

Exclusion for Employer-Provided Education Assistance – California now allows employer-provided assistance for an employee to take graduate level courses in pursuit of law, business, medical, or other advanced academic or professional degree to be excluded from California gross income.

Assigned California Lottery Winnings – Amounts received by a California lottery prizewinner from another person as a result of the prizewinner assigning (transferring) the prizewinner's right to receive future lottery winnings are excluded from California gross income.

Refund of the Smog Impact Fee – If you did not deduct the smog impact fee when you paid it, neither the refund nor the interest paid on the refund are included in your California gross income. (The exclusion of the interest is a California/federal difference. See the instructions for line 13d on page 19.) If you claimed a business expense deduction for the smog impact fee when you paid it, both the refund and the interest on the refund are included in your California gross income.

New Voluntary Contribution Funds – You may now make voluntary contributions to the National World War II Veterans Memorial Trust Fund, and the California Lung Disease and Asthma Research Fund. See page 27.

Providing Copies of Your California or Federal Returns – You may be requested to furnish the Franchise Tax Board with a copy of your California or federal tax returns that are subject to or related to a federal audit.

Increased Protection Against Disclosure of Taxpayer Information – California law prohibits disclosure of your tax information, including electronic tax information, except as specifically authorized by statute, and it requires certain safeguards in disposing of taxpayer information (SB 1724 Stats. 2000, Ch. 1084).

Head of Household Filing Status

The California Board of Equalization (BOE) issued an opinion in the *Appeal of Helmi Hisserich* that revised the definition of a qualifying individual for the head of household filing status. Note: The Board's decision in this appeal was not final at the time this booklet went to press. For recorded information about the status of this case, please call (800) 338-0505, select personal income tax, general tax information, and enter code **214** when instructed.

Check Status of Your Refund

You can check on the status of your refund on the Internet. Go to our Website at: **www.ftb.ca.gov**



Automated Toll-free Phone Service: (800) 338-0505

A phone symbol in the instructions means that you may get more information about the paragraph or line next to it. Call (800) 338-0505, select personal income tax, then select general information, follow the recorded instructions, and enter the three-digit number by the phone symbol.

We Welcome Your Comments

This year more than three million California taxpayers will e-file their state tax returns! Does this large number surprise you? It's right in line with the results of recent taxpayer surveys. They show that taxpayers value the benefits of e-filing, which include receiving an acknowledgment to show that the return was received, knowing that there are no math errors in the return, and getting a fast refund. If you owe, you too can e-file and even e-pay for the utmost in convenience and accuracy.

You have many choices when it comes to e-filing:

- If you use a tax preparer, ask for e-filing. More than 10,000 preparers and other electronic return originators now offer California e-filing to their clients.
- If you prepare your own return using software or a web-based tax preparation service, then you also can take advantage of e-filing.
- If you want to e-file directly with FTB, this year—for the first time—you also have a choice. Before you prepare your return using your choice of tax software or on-line options, check to see that the software offers the new “filing portal” option.

Cost? Security? Convenience? Check out the options at our Website: **www.ftb.ca.gov**. You will be pleased to find that there are several options available. And please note that all service providers have represented to FTB that they meet FTB's requirements for secure, confidential transmission of your tax data.

If you've never tried e-filing and are not sure how it works, please see the special e-file insert in the middle of this booklet.

To send comments and suggestions about how we are doing, please send an email or write to me at:

Email: Go to **www.ftb.ca.gov** and select
“Send email to the Executive Officer”

Mail: GERALD GOLDBERG, EXECUTIVE OFFICER
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

Tax Information for Seniors

Introduction

In general, California income tax laws apply equally to all taxpayers regardless of age. However, certain provisions give special treatment to California taxpayers age 65 and older.

While some items are discussed in this section because of their interest to senior California taxpayers, they apply to taxpayers generally and are explained in more detail in other California and Internal Revenue Service (IRS) publications.

Benefits for Senior Taxpayers

Specific tax benefits are available to senior California taxpayers. You must be age 65 or older to get the following benefits:

Higher income thresholds for filing. Taxpayers who are age 65 or older may earn more income before a California return is required to be filed.

If you are age 65 or older* and you have no dependents, you must file a return if either your California gross income or your California adjusted gross income was more than the amounts shown below:

<u>Filing Status</u>	<u>California Gross Income</u>	<u>California Adjusted Gross Income</u>
Single or Head of household	\$15,052	\$12,792
Married filing joint or Married filing separate		
65 or older (one spouse)	\$26,355	\$21,834
65 or older (both spouses)	\$30,105	\$25,584

*If your 65th birthday is on January 1, 2001, you are considered to be age 65 on 12/31/00.

For additional filing requirement information, see the chart on page 10.

Senior exemption credits. You (and your spouse, if married) can claim the senior exemption credit of \$75 (or \$150 if you are married and both spouses qualify). See the instructions on page 18.

Differences Between California and Federal Law

In general, California tax law conforms to the Internal Revenue Code (IRC) as of January 1, 1998. However, there are continuing differences between California and federal tax law. California has not conformed to most of the changes made to the IRC by the federal Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (Public Law 105-206) and has not conformed to any of the changes made by the Tax and Trade Relief Extension Act of 1998 (Public Law 105-277), the Miscellaneous Trade and Technical Corrections Act of 1999 (Public Law 106-36), and the Ticket to Work and Work Incentives Improvement Act of 1999 (Public Law 106-170).

Specific areas of nonconformity are discussed on the following pages and in the affected tax forms instructions.

Pensions, Annuities, and Individual Retirement Arrangements (IRAs)

California generally conforms to federal law. The California treatment of pension and annuity income is generally the same as the federal treatment. For example, California and federal law are the same regarding:

- The “General Rule;”
- The “Simplified General Rule” (sometimes called the “Safe Harbor Method”);
- IRA Rollovers;
- Roth IRAs;
- Education (Ed) IRAs;
- Medical Savings Accounts (MSAs);
- Current-year IRA deductions; and
- The lump-sum credit received by federal employees.

Differences between California and federal law. There are differences between California and federal law for:

- Social security and railroad retirement benefits;
- Retirees using the “Three-Year Rule” whose annuity starting date was after July 1, 1986, and before January 1, 1987; and
- Some prior-year IRA deductions.

Pensions invested in U.S. Government Securities. If your pension plan invested in U.S. Government securities or in mutual funds that invested in U.S. Government securities, you may not reduce the taxable portion of your pension distribution by the amount of interest attributable to the U.S. Government securities.

Figuring your California pension, annuity, and IRA amounts. You must first complete your federal return before starting your California return. If you need information on how to report your pension, annuity, or IRA income on your federal return, refer to federal forms, instructions, and publications.

Once you have completed your federal return, figure the California amounts of your pension, annuity, or IRA income. If the California amount is different than the federal amount, you will need to make a California adjustment. A California adjustment is an addition to or a subtraction from your federal AGI.

Refer to FTB Pub. 1005, Pension and Annuity Guidelines, for more specific information regarding pensions, annuities, and IRAs. To get this publication, go to our Website at: www.ftb.ca.gov or, to order it by phone, call (800) 852-5711.

Taxable and Nontaxable Income

California and federal differences. Generally, most income that is taxable for federal purposes is taxable for California purposes as well. However, there are certain items that may be taxable for federal purposes but not for California, and certain items that are not taxable for federal purposes but are taxable for California.

Items that may be taxable for federal purposes but are not taxable by California include:

- Social security benefits;
- Social security equivalent benefit (SSEB) portion of tier 1 railroad retirement benefits;
- Non-SSEB portion of tier 1 railroad retirement benefits;
- Tier 2 railroad retirement benefits and sick pay benefits under the Railroad Unemployment Insurance Act;
- California state income tax refunds;
- Unemployment compensation; or
- The following types of interest income:
 - 1) U.S. savings bonds (except for interest from Series EE U.S. bonds issued after 1989 that qualified for the Educational Savings Bond Program Exclusion).
 - 2) U.S. Treasury bills, notes, and bonds;
 - 3) Any other bonds or obligations of the United States and its territories; or
 - 4) Interest received from the State of California in conjunction with the refund of the California smog impact fee.

If you included any income from these sources on your federal return, be sure to subtract them on your Form 540A. See the instructions for California Income Adjustments beginning on page 18.

The following types of interest income are taxable for California purposes but are not taxable for federal purposes:

- Non-California state bonds;
- Non-California municipal bonds issued by a county, city, town, or other local government unit;
- Obligations of the District of Columbia issued after December 27, 1973; and
- Non-California bonds if the interest was passed through to you from S Corporations, trusts, partnerships, or limited liability companies.

If you excluded any income from these sources on your federal return, you must file Form 540 to include the income from these sources on your California return. See “Order Forms and Publications” on page 63.

Estimated Tax Payments

California income tax is a pay-as-you-go tax. Although you may be retired, you must pay the tax as you earn or receive income during the year. There are two ways to pay as you go:

- **Withholding.** If you are employed, your employer probably withholds income tax from your pay. Tax may also be withheld from certain other income, such as pensions, bonuses, commissions, and gambling winnings. In each case, the amount withheld is paid to the State of California in your name.
- **Estimated Tax.** If you are retired, you might have to pay estimated tax if your tax is not paid through withholding. People who are retired will generally have to pay tax this way. However, upon request, your pension plan may withhold income tax from your pension. This will relieve you from making quarterly payments of estimated tax each year. Contact your pension plan administrator for more information regarding whether or not your plan withholds tax.

You may have to pay estimated tax in addition to withholding if you receive income such as dividends, interest, capital gains, rents, and royalties.

Who Must Make Estimated Tax Payments. Important Note: California and federal estimated tax payment requirements are different.

Generally, you must make estimated tax payments for tax year 2001 unless:

- 80% or more of your 2000 tax was paid by withholding; or
- 80% or more of your 2001 California adjusted gross income (AGI) will be wages subject to withholding; or
- 80% or more of your 2001 tax will be paid by withholding; or
- Your tax for 2000 (after subtracting withholding and credits) was less than \$200 (\$100 if married filing separate); or
- Your tax for 2001 (after subtracting withholding and credits) will be less than \$200 (\$100 if married filing separate).

If you do not pay enough tax during the year, either by withholding or by making estimated tax payments, you may have to pay a penalty. The Franchise Tax Board will figure this penalty for you if you wish. For more information regarding the underpayment penalty and the exceptions to it, refer to form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries, or form FTB 5805F, Underpayment of Estimated Tax by Farmers and Fishermen.

Refer to the instructions for Form 540-ES, Estimated Tax For Individuals, on page 35 of this booklet to figure and pay your estimated tax for year 2001.

Nonrefundable Renter's Credit

If you resided in California and paid rent on property in California which was your principal residence, you may qualify for a credit that can reduce your tax. To see if you qualify for the credit, answer the questions on the worksheet on page 14 of this booklet. If you qualify, be sure to enter the applicable amount of the credit on Form 540A, line 19.

Homeowner And Renter Assistance

Homeowner assistance is a once-a-year payment from the State of California based on part of the property taxes assessed and paid on your home. If eligible, you could receive up to 96% of the property taxes you paid in the prior year. You qualified for this program in 2000 if:

You were **one** of the following on December 31, 1999:

- 62 years of age or older*;
- Blind; or
- Disabled; and

*If your 62nd birthday is on January 1, 2001, you are considered to be age 62 on 12/31/00.

You met **all** of the following requirements:

- You owned and lived in your home on December 31, 1999;
- Your total household income for 1999 was \$33,993 or less; and
- You were a United States citizen, designated alien, or qualified alien when you filed your claim.

To file a 2001 claim for Homeowner Assistance, use form FTB 9000 (2001 Homeowner Assistance Claim Booklet), available after June 15, 2001.

Renter assistance is a once-a-year payment from the State of California based on part of the property taxes that you pay indirectly when you pay your rent. You qualified for this program in 2000 if:

You were **one** of the following on December 31, 1999:

- 62 years of age or older*;
- Blind; or
- Disabled; and

*If your 62nd birthday is on January 1, 2001, you are considered to be age 62 on 12/31/00.

You met **all** of the following requirements:

- You paid \$50 or more of rent per month in 1999;
- Your total household income for 1999 was \$33,993 or less; and
- You were a United States citizen, designated alien, or qualified alien when you filed your claim.

To file a 2001 claim for Renter Assistance, use form FTB 9000R (2001 Renter Assistance Claim Booklet), available after June 15, 2001.

Need Assistance Completing Your Claim?

A statewide volunteer assistance program provides free assistance between July 1 and October 15 for completing your claim. Call the Franchise Tax Board (FTB) at (800) 338-0505, your local Senior Citizens Information and Referral Service, or your state legislator's office for the Homeowner and Renter Assistance (HRA) sites nearest you. You may also view the FTB Website at: www.ftb.ca.gov

Did you know you might be able to file a homeowner or renter assistance claim for last year?

You have until June 30, 2001 to file a claim for last year for either homeowner or renter assistance. If you were a homeowner or a renter and you think you meet the requirements above, chances are, you qualified last year. If you didn't take advantage of this program in 2000, you still have time. Forms and publications for the year 2000 are available on the FTB Website at: www.ftb.ca.gov or by calling (800) 338-0505.

Volunteer Information Tax Assistance (VITA) Program

There are more than 1,500 sites throughout California where trained volunteers provide free help during the tax filing season to persons who need to file simple federal and state income tax returns. Assistance is available from January 3 through April 16. A list of locations is available on our Website at: www.ftb.ca.gov or you may call the FTB at (800) 852-5711 to find a location near you.

Do I Have to File?

Requirements for Most People

Read down the first column to find your filing status at the end of 2000. Read across to find your age at the end of 2000, and number of dependents you are entitled to claim for 2000. You must file a return if **either** your California gross income or your California adjusted gross income was more than the amount shown for your filing status, age, and number of dependents.



Even if you do not have to file a return, you should file one in order to get a refund if California state income tax was withheld from your pay, or if you made estimated tax payments.

On 12/31/00, my filing status was:	and on 12/31/00, my age was ⁶ :	CA Gross Income ¹			CA Adjusted Gross Income ²		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of household ³	Under 65	11,302	19,135	25,010	9,042	16,875	22,750
	65 or older	15,052	20,927	25,627	12,792	18,667	23,367
Married filing joint or Married filing separate ⁴	Under 65 (both spouses)	22,605	30,438	36,313	18,084	25,917	31,792
	65 or older (one spouse)	26,355	32,230	36,930	21,834	27,709	32,409
	65 or older (both spouses)	30,105	35,980	40,680	25,584	31,459	36,159
Qualifying widow(er)	Under 65		19,135	25,010		16,875	22,750
	65 or older		20,927	25,627		18,667	23,367
Dependent of another person – Any filing status	Under 65	More than your standard deduction ⁵					
	65 or older	More than your standard deduction ⁵					

¹ **California gross income** is all income you received in the form of money, goods, property, and services from all sources that is not exempt from tax. Gross income does not include any adjustments or deductions.

² **California adjusted gross income** is your federal adjusted gross income from all sources reduced or increased by all California income adjustments.

³ See FTB Pub. 1540, Tax Information for Head of Household Filing Status Information on page 41.

⁴ The income of both spouses must be combined: both spouses may be required to file a return even if only one spouse had income over the amounts listed.

⁵ Use the California Standard Deduction Worksheet for Dependents on page 21 to figure your standard deduction.

⁶ If your 65th birthday is on January 1, 2001, you are considered to be age 65 on 12/31/00.

Requirements for Children With Investment Income

California law is the same as federal law for the income of children under age 14. For each child under age 14 who received more than \$1,400 of investment income in 2000, get and complete Form 540 and form FTB 3800, Tax Computation for Children Under Age 14 with Investment Income, to figure the tax on a separate Form 540 for your child.

Note: If you qualify, you may elect to report your child's income of \$7,000 or less (but not less than \$700) on your return by completing form FTB 3803, Parents' Election to Report Child's Interest and Dividends. To make this election your child's income must **only** be from interest and/or dividends. See "Order Forms and Publications" on page 63.

Other Situations When You Must File

If you owe any of the following taxes for 2000, you must file Form 540, which is not included in this booklet. See "Order Forms and Publications" on page 63 for how to get the California Resident Income Tax Booklet.

- Tax on a lump-sum distribution;
- Tax on a qualified retirement plan, including an individual retirement arrangement (IRA) or on a medical savings account (MSA);
- Tax for children under age 14 who have investment income greater than \$1,400 (see paragraph above);
- Alternative minimum tax;
- Recapture taxes;
- Deferred tax on certain installment obligations; or
- Tax on an accumulation distribution of a trust.

Which Form Should I Use?

Were you a resident of California during the entire 2000 year?

Yes Check the chart below to see which form you should use.

No You must use Form 540NR. See "Order Forms and Publications" on page 63 for how to get the California Nonresident or Part-Year Resident Income Tax Booklet.

	Form 540A	Form 540 Form Not Included (See page 63.)
Filing Status	Any filing status	Any filing status
Dependents	All dependents you are entitled to claim	All dependents you are entitled to claim
Amount of Income	Any amount of income	Any amount of income
Sources of Income	Only income from: <ul style="list-style-type: none"> • Wages, salaries, tips • Taxable scholarship or fellowship grants • Interest and dividends • Unemployment compensation reported on Form 1099-G • Social security benefits • Tier 1 and tier 2 railroad retirement payments • Fully and partially taxable IRA distributions, pensions & annuities • Alimony 	All sources of income
Adjustment to Income	Allowed if the amount is the same as your federal adjustments to income	All adjustments to income
Standard Deduction	Allowed	Allowed
Itemized Deductions	Allowed if the amount is the same as your federal itemized deductions (except for state, local, and foreign taxes paid)	All itemized deductions
Payments	<ul style="list-style-type: none"> • Withholding shown on Form(s) W-2, W-2G, and 1099-R • Estimated tax payments • Payments made with extension voucher • Excess State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI) 	<ul style="list-style-type: none"> • Withholding from all sources • Estimated tax payments • Payments made with extension voucher • Excess State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI)
Tax Credits	<ul style="list-style-type: none"> • Personal exemption credit • Senior exemption credit • Blind exemption credit • Dependent exemption credit • Nonrefundable renter's credit • Child and dependent care expenses credit 	All tax credits
Other Taxes	Tax computed using the tax table or tax rate schedules	All taxes: <ul style="list-style-type: none"> • Tax computed using the tax table or tax rate schedules • Alternative minimum tax • Tax on early distributions from IRAs or other qualified retirement plans • Tax on distributions from MSAs and education IRAs • Tax for children under age 14 who have investment income of more than \$1,400 • Tax on lump-sum distributions • Recapture taxes • Deferred tax on certain installment obligations • Tax on accumulation distributions of trusts

Helpful Hints

Filling in your return.

Tips on how you should fill in Form 540A:

- Use only black or blue ballpoint pen on the copy you send us.
- Enter your social security number(s) at the top of Form 540A, Side 1, Step 1a.
- Print all names and words in CAPITAL LETTERS.
- Print numbers inside boxes. Be sure to line up dollar amounts.
- Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25.
- If you do not have an entry for a line, leave it blank unless the instructions for a line specifically tell you to enter zero. Do not enter a dash.
- Attach your label. If you don't have a label, please print your name(s) and address in CAPITAL LETTERS in Step 1.

Verify Step 1, Step 1a, Step 2, and Step 3.

Step 1: Use your full legal name and complete address including ZIP Code.

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, enter the box number in the field labeled "PMB no."

Step 1a: Make sure that you entered your social security number and that it agrees with your social security card. If you file a joint return, make sure that you enter the social security numbers in the same order that your names are shown.

Step 2: Make sure that you meet all the requirements for your filing status. See page 16 for more information. If you believe that you qualify for the head of household filing status, please review the requirements on page 41 through page 47.

Step 3: Take your personal exemption credit to reduce your tax. See Form 540A, line 18.

Check other areas.

Federal Adjusted Gross Income: Double-check that you correctly transferred your federal adjusted gross income from your Form 1040A, line 19; or Form 1040, line 33.

California Standard Deduction: Make sure that you entered the California standard deduction amount and not the federal amount.

Itemized Deductions: Be sure that you complete the California Itemized Deductions Worksheet on page 21 to reduce your federal itemized deductions by the amount of state and local income taxes you claimed on your federal Schedule A.

Double-check your math: Make sure each subtraction, addition, and any other calculation is correct.

Attachments to your return.

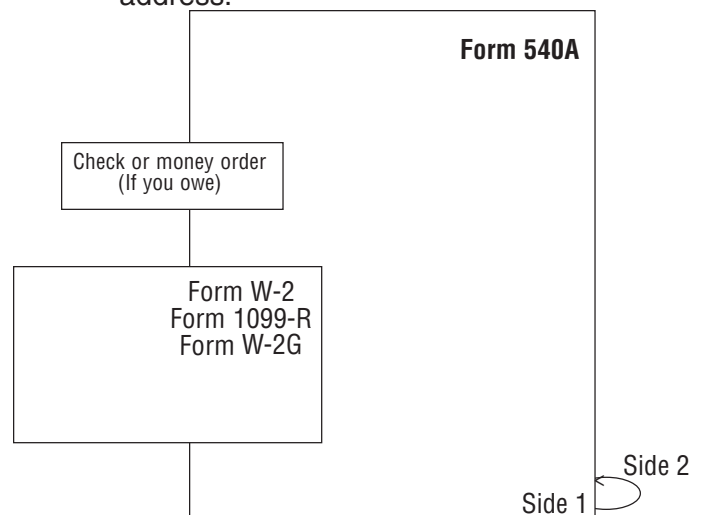
Form(s) W-2, W-2G, and 1099-R: Make sure to staple all the Form(s) W-2, W-2G, and 1099-R you received to the front of your return where it says "Attach copy of your Form(s) W-2 here." Also, attach any Form 1099 showing California income tax withheld ("backup withholding") on dividends and interest income.

Do not attach your federal return.

Check or money order: Make your check or money order payable to the Franchise Tax Board. Also, write your social security number and "2000 Form 540A" on the check or money order. Attach it to the front of your return where it says "Attach check or money order here."

Assembling your return.

Assemble your return in the order shown below. See page 28 for the correct mailing address.



Tax Time Tips

✓ Tip Important due dates.

April 16, 2001	Last day to pay the 2000 amount you owe to avoid penalties and interest.* See form FTB 3519 in this booklet for more information. <small>*If you are living or traveling outside the United States on April 16, 2001, the due dates for filing your return and paying your tax are different. See form FTB 3519 in this booklet for more information.</small>
October 15, 2001	Last day to file your 2000 return to avoid penalties and interest computed from the original due date of April 15, 2001. (Because April 15, 2001 is a Sunday, any payments mailed by the following business day, April 16, 2001, are credited as having been mailed on the original due date, April 15, 2001. Accordingly, any penalty applicable to the late filing of a return or a late payment is computed from the original April 15, 2001 due date.)
April 16, 2001 June 15, 2001 September 17, 2001 January 15, 2002	Due dates for 2001 estimated tax payments. Generally, you do not have to make estimated tax payments if your California withholding in each payment period is at least 1/4 of your required annual payment. Also, you do not have to make estimated tax payments if you will pay enough through withholding to keep the amount you owe with your return under \$200 (\$100 if married filing separate). However, if you do not pay enough tax either through withholding or by making estimated tax payments, you may have an underpayment penalty. See Form 540-ES instructions on page 35 for more information.

✓ Tip Keep a copy of your return.

The Franchise Tax Board (FTB) may request information from you regarding your California income tax return within the California statute of limitations period, which is usually the later of four years from the due date of the return or the date the return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

Keep a copy of your return and the records that verify the income, deductions, adjustments, or credits reported on your return. Some records should be kept longer. For example, keep property records as long as they are needed to figure the basis of the property.

✓ Tip If you file electronically.

If you file your return electronically, make sure all the amounts entered on the paper copy of your California return are correct before you sign form FTB 8453, California Individual Income Tax Declaration for e-file. If you are requesting direct deposit of a refund, make sure that your account and routing information is correct. Your return can be transmitted to FTB by your preparer or electronic filing service only after you sign form FTB 8453. The preparer or electronic filing service must provide you with:

- A copy of form FTB 8453;
- Any original Form(s) W-2, W-2G, 1099-G, and 1099-R that you provided; and
- A paper copy of your California tax return showing the data transmitted to the FTB.

✓ Tip Mailing your return. Mail your return using the envelope provided in this booklet.

If your return shows a refund or no amount due, be sure to attach the green label to the front of the envelope. The address is:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0000

If your return has an amount due, be sure to attach the white label to the front of the envelope. The address is:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

Nonrefundable Renter's Credit Qualification Record

If you were a resident of California and paid rent on property in California which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions below to see if you qualify.

1. Were you a resident¹ of California for the entire year in 2000?

- YES** Go to the next question.
NO Stop. File Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. See the back cover for information on ordering forms.

2. Is the amount on Form 540A, line 14:

- \$26,599 or less if single or married filing separate; or
 - \$53,198 or less if married filing joint, head of household, or qualifying widow(er)?
- YES** Go to the next question.
NO Stop here. You do not qualify for this credit.

3. Did you pay rent, for at least half of 2000, on property (including a mobile home that you owned on rented land) in California which was your principal residence?

- YES** Go to the next question.
NO Stop here. You do not qualify for this credit.

4. For more than half the year, did you live with, or were you a minor under the care of a parent, foster parent, or legal guardian who claimed you as a dependent in 2000?

- NO** Go to the next question.
YES Stop here. You do not qualify for this credit.

5. Was the property you rented exempt² from property tax in 2000?

- NO** Go to the next question.
YES Stop here. You do not qualify for this credit.

6. Did you or your spouse claim the homeowner's property tax exemption³ anytime during 2000?

- NO** Skip question 7 and answer question 8.
YES Go to question 7.

7. Did you and your spouse maintain separate residences for the entire year in 2000?

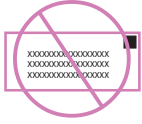
- YES** The spouse that answered "yes" to question 6 may not claim this credit. If the other spouse alone could have answered "no" to question 6, that person qualifies for the credit. Enter \$60 on line 8 below and on Form 540A, line 19.
NO Stop here. You do not qualify for this credit.

8. If you are:

- Single, or married filing separate⁴ enter \$60 below and on Form 540A, line 19.
 - Married filing joint, head of household, or qualifying widow(er), enter \$120 below and on Form 540A, line 19.
- \$ ____

Continued on the next page.

Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2000 which qualified you for this credit.



Do Not Mail This Record

Street Address	City, State, and ZIP Code	Dates Rented in 2000 (From _____ to _____)
a _____		
b _____		

Enter the name, address, and telephone number of your landlord(s) or the person(s) to whom you paid rent for the residence(s) listed above.

Name	Street Address	City, State, ZIP Code, and Telephone Number
a _____		
b _____		

- ¹ Military personnel. If you are not a legal resident of California, you do not qualify for this credit. However, your spouse may claim this credit if he or she was a resident, did not live in military housing during 2000, and is otherwise qualified.
- ² Property exempt from property taxes. You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit.
- ³ Homeowner's property tax exemption. You do not qualify for this credit if you or your spouse received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse for the entire year and your spouse received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified.
- ⁴ Married filing separate returns. If you and your spouse file separate returns, lived in the same rental property and both qualify for this credit, one spouse may claim the full amount of this credit (\$120), or each spouse may claim half of the amount (\$60 each).

Instructions for Form 540A –California Resident Income Tax Return

These instructions are based on the Internal Revenue Code (IRC) as of January 1, 1998, and the California Revenue and Taxation Code (R&TC).

Before You Begin

You must complete your federal income tax return (Form 1040 or Form 1040A) before you begin your Form 540A. You will use the information you entered on your federal income tax return to complete your Form 540A. See “Order Forms and Publications” on page 63 for information on how to get the forms and publications referred to in these instructions.

e-file! No math, fast refund, accurate return and more! See the e-file insert in the middle of this booklet for details.

You may qualify for the federal earned income credit. See page 2 for more information. There is no comparable state credit.



Step 1 — Name and Address

If there is a label on the front of your booklet, attach the label to your completed return. Make sure that the information on your label is correct. Cross out any errors and print the correct information.

If there is no label on the front of your booklet, print your name and address in the space provided at the top of Form 540A. See page 12, Helpful Hints, “Filing in your return.”

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, enter the box number in the field labeled “PMB no.”

Step 1a — Social Security Number(s)

Enter your social security number(s) in the spaces provided. To protect your privacy, your social security number(s) are not printed on your label. If you file a joint return, show the social security numbers in the same order that you show both names.

Note: If you do not have a social security number because you are a nonresident or resident alien for federal tax purposes, and the IRS issued you an Individual Taxpayer Identification Number (ITIN), enter the ITIN in the spaces provided for the social security number.

Step 2 — Filing Status

Fill in only one of the circles for line 1 through line 5. Be sure to enter the required additional information if you filled in the circle for line 3 or line 5.

Your filing status for California must be the same as the filing status you used on your federal income tax return. If you did not file a federal return because you did not have a federal filing requirement, use the filing status you would have used had you been required to file.

Exception: Married taxpayers who file a joint federal income tax return may file separate California returns if either spouse was:

- An active member of the United States armed forces or any auxiliary military branch during 2000; or
- A nonresident for the entire year and had no income from California sources during 2000.

However, if you file a joint return and if either spouse was a nonresident in 2000, you must file Form 540NR, California Nonresident or Part-Year Resident Income Tax Return.



Line 1 – Single

You may fill in the circle on line 1 if **any** of the following was true on December 31, 2000:

- You were never married;
- You were legally separated under a decree of divorce or of separate maintenance; or
- You were widowed before January 1, 2000, and did not remarry in 2000.

Line 2 – Married Filing Joint Return

You may fill in the circle on line 2 if **any** of the following is true:

- You were married as of December 31, 2000, even if you did not live with your spouse at the end of 2000;
- Your spouse died in 2000 and you did not remarry in 2000; or
- Your spouse died in 2001 before you filed a 2000 return.

Line 3 – Married Filing Separate Return

If you filled in the circle on line 3, be sure to enter your spouse's name on line 3 and social security number in Step 1a.

Note: You cannot claim a personal exemption credit for your spouse even if your spouse had no income, is not filing a return, and is not claimed as a dependent on another person's return.

Note: You may be able to file as head of household if you had a child living with you and you lived apart from your spouse during the entire last 6 months of 2000. See page 41 for more information.

For reporting separate income and deductions, get FTB Pub. 1051A, Guidelines for Married Filing Separate Returns. See "Order Forms and Publications" on page 63.

Line 4 – Head of Household

This filing status is for unmarried individuals who provide a home for certain other persons. Before you select this filing status, see the requirements and self-test for head of household beginning on page 41.

Note: It is no longer necessary to write the name of the qualifying individual on the return.

Line 5 – Qualifying Widow(er) with Dependent Child

You may fill in the circle on line 5 and use the joint return tax rates for 2000 if **all five** of the following apply:

1. Your spouse died in 1998 or 1999 and you did not remarry in 2000; and
2. You have a child, stepchild, adopted child, or foster child whom you can claim as a dependent; and
3. This child lived in your home for all of 2000. Temporary absences, such as for vacation or school, count as time lived in the home; and
4. You paid over half the cost of keeping up your home for this child; and
5. You could have filed a joint return with your spouse the year he or she died, even if you actually did not do so.

Note: If your spouse died in 2000, see the instructions for line 2.

Step 3 — Exemptions

Line 6 – Can be Claimed as Dependent

Fill in the circle on line 6 if your parent (or someone else) can claim you as a dependent on his or her tax return, even if he or she chooses not to.

Line 7 – Personal Exemptions

Did you fill in the circle on line 6?

No Follow the instructions on Form 540A, line 7.

Yes Ignore the instructions on Form 540A, line 7. Instead, enter in the box on line 7 the amount shown below for your filing status:

- Single or married filing separate, enter -0-;
- Head of household, enter -0-;

- Married filing joint and both you and your spouse can be claimed as dependents, enter -0-; or
- Married filing joint and only one spouse can be claimed as a dependent, enter 1.

Line 8 – Blind Exemptions

The first year you claim this exemption credit, you must attach a doctor's statement to the back of Form 540A indicating you or your spouse are visually impaired. Visually impaired means you cannot see better than 20/200 while wearing glasses or contact lenses, or that your field of vision is not more than 20 degrees.

Note: An individual who is someone else's dependent may not claim this credit.

Line 9 – Senior Exemptions

If you were 65 years of age or older by December 31, 2000*, you should claim an additional exemption credit on line 9. If you are married, each spouse 65 years of age or older should claim an additional credit.

*If your 65th birthday is on January 1, 2001, you are considered to be age 65 on 12/31/00.

Note: An individual who is someone else's dependent may not claim this credit.

Contribute your senior exemption credit(s) to the California Special Seniors Fund. You may make a contribution of your senior exemption credit for a combined credit amount of \$150 (if married filing joint), or \$75 per individual. See the instructions for Step 7 on page 25 for a description of the fund and to make a contribution.

Line 10 – Total Personal, Blind, and Senior Exemptions

Add the dollar amounts on line 7 through line 9. Enter the result on line 10.

Line 11 – Dependent Exemptions

To claim an exemption credit for each of your dependents, write each dependent's name and relationship to you in the space provided. If additional space is needed, attach a schedule. The persons you list as dependents must be the same persons you listed as dependents on your federal income tax return. Count the number of dependents listed and enter the total in the box on line 11. Multiply the number you entered by the pre-printed dollar amount and enter the result.

Step 4 — Taxable Income and California Income Adjustments

Refer to your completed federal income tax return to complete Step 4.

Line 12a – State Wages

Enter the total amount of your state wages from all states from each of your Form(s) W-2. This amount should be on Form W-2, box 17.

Line 13 – California Income Adjustments

California does not tax certain types of income that are taxable on your federal return. In addition, there may be differences between the taxable amounts of federal and California IRA distributions, pensions, and annuities.

Line 13a – State Income Tax Refund

Enter the amount of any state income tax refund shown on your federal Form 1040, line 10. If you filed Form 1040A or Form 1040EZ, enter -0-.

Line 13b – Unemployment Compensation

Enter the amount of any unemployment compensation shown on your federal Form 1040A, line 13; or Form 1040, line 19.

Note: Do not include qualified state tuition program earnings.

Line 13c – Social Security Benefits (and tier 1 or tier 2 railroad retirement benefits)

Enter the total of any of these amounts shown on your federal return:

- Social security benefits and equivalent tier 1 railroad retirement benefits reported on federal Form 1040A, line 14b; or Form 1040, line 20b;
- Tier 1 (non social security equivalent) and tier 2 railroad retirement benefits included in the amount on federal Form 1040A, line 12b; or Form 1040, line 16b.

Note: Do not include any other pension amounts on this line.

Line 13d – California Nontaxable Interest or Dividend Income

California does not tax interest earned from:

- United States savings bonds;
- United States Treasury bills, notes, and bonds;
- Bonds or obligations of United States territories, and government agency obligations specifically exempted by federal law; and
- California in conjunction with the refund of the smog impact fee, if you were not able to deduct the smog impact fee when it was paid.

Enter only the amount of interest that you received from these sources and that you included in the amount reported on your federal Form 1040A, line 8a; or Form 1040, line 8a.

Interest from municipal or state bonds from a state other than California: This interest is taxed by California. You may not use Form 540A. Use Form 540 or e-file.

Interest from Federal National Mortgage Association (Fannie Mae) Bonds, Government National Mortgage Association (Ginnie Mae) Bonds, and Federal Home Loan Mortgage Corporation (FHLMC) securities: This interest is taxed by California. Do not enter it on line 13d.

Exempt-interest dividends from mutual funds: Certain mutual funds are qualified to pay “exempt-interest dividends” if at least 50% of their assets consist of tax-exempt government obligations. The portion of the dividends that is tax-exempt will be shown on your annual statement from the mutual fund. If the amount of California tax-exempt interest is more than the amount of federal tax-exempt interest, enter the difference on line 13d. If the amount of California tax-exempt interest is less than the amount of federal tax-exempt interest, you may not use Form 540A. Use Form 540 or e-file.

Line 13e – California Individual Retirement Account (IRA) Distributions

Note: You cannot use Form 540A if you have Roth IRA conversions or distributions. Use Form 540 or e-file.

The method of taxing IRA distributions is generally the same for California and federal purposes. However, there may be significant differences in the taxable amount depending on when you made your contributions. Before 1987, the maximum IRA contribution you were allowed to deduct from California income was less than the maximum amount you were allowed to deduct from federal income. For this reason, the amount of your IRA distribution taxed by California may be different than the amount taxed under federal law.

Report the difference between your California and your federal taxable IRA distributions on line 13e. Be sure to attach Form 1099-R to your Form 540A. Get FTB Pub. 1005, Pension and Annuity Guidelines, for more information. See “Order Forms and Publications” on page 63.

Line 13f – California Pensions and Annuities

If you received a lump-sum distribution from a profit sharing or retirement plan, you may pay less tax on the distribution if you choose the 10-year averaging method. However, you must file Form 540 to use this method. Get the instructions for Form 540 and Schedule G-1, Tax on Lump-Sum Distributions (not in this booklet), for more information.

If your annuity starting date was after July 1, 1986, and before January 1, 1987, and if you elected to use the 3-year recovery rule for California, you must make an adjustment because your federal taxable amount is less than your California taxable amount. Figure the difference between the gross distribution shown on your Form 1099-R, box 1 and the taxable amount shown in box 2a. Enter the difference in parentheses on line 13f. For example: “(12,325).”

Combine line 13a through line 13f. If the result is less than zero, enter the amount in parentheses on line 13g. In this case only, treat the amount on line 13g as a positive number and add it to the amount on line 12b.

Line 14 – California Adjusted Gross Income

Subtract line 13g from line 12b. Enter the result on line 14. If the result is less than zero, enter the amount in parentheses. For example: “(12,325).”

Line 15 – CA Standard Deduction or CA Itemized Deductions

You must decide whether to take the standard deduction or to itemize your actual charitable contributions, medical expenses, interest paid, taxes, etc. Your California income tax will be less if you take the **larger** of:

- Your California itemized deductions; or
- Your California standard deduction.

If you are married and file a separate return, both you and your spouse must either itemize your deductions or take the standard deduction.

Itemized deductions. Figure your California itemized deductions by completing the California Itemized Deductions Worksheet on page 21. Enter the result on Form 540A, line 15.

Note: If you did not itemize deductions on your federal income tax return but will itemize deductions for your California Form 540A, first complete a federal Schedule A, Itemized Deductions. Then complete the California Itemized Deductions Worksheet on this page. Do not attach federal Schedule A to this return.

Standard deduction. Find your standard deduction on the California Standard Deduction Chart for Most People on this page unless you filled in the circle on Form 540A, line 6. In that case, use the California Standard Deduction Worksheet for Dependents on page 21.

California Standard Deduction Chart for Most People

Do not use this chart if your parent, or someone else, can claim you (or your spouse, if married) as a dependent on his or her tax return.

Your Filing Status	Enter On Line 15
1 – Single	\$2,811
2 – Married filing joint return	\$5,622
3 – Married filing separate return	\$2,811
4 – Head of household	\$5,622
5 – Qualifying widow(er)	\$5,622

Note: The California standard deduction amounts are less than the federal standard deduction amounts.

California Standard Deduction Worksheet for Dependents

Use this worksheet only if your parent, or someone else, can claim you (or your spouse if married) as a dependent on his or her California tax return.

1. Enter your total wages, salaries, and tips from all your Form(s) W-2, box 1. (You may also refer to federal Form 1040A, line 7; or Form 1040, line 7) 1 _____
2. 2 \$250.00
3. Add line 1 and line 2. Enter total here 3 _____
4. Minimum standard deduction 4 \$700.00
5. Enter the **larger** of line 3 or line 4 here 5 _____
6. Enter the amount shown below for your filing status:
 - Single or married filing separate, enter \$2,811
 - Married filing joint, head of household, } 6 _____
or qualifying widow(er) enter \$5,622
7. **Standard deduction.** Enter the **smaller** of line 5 or line 6 here and on Form 540A, line 15 7 _____

California Itemized Deductions Worksheet

1. Federal itemized deductions: Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 1 _____
2. Add these amounts from federal Schedule A and enter on line 2:
 - Line 5, state and local income tax, and State Disability Insurance (SDI): _____
 - Line 8, foreign income taxes: 2 _____
3. Subtract line 2 from line 1. This amount is your total California **itemized deductions** 3 _____
4. Is the amount on Form 540A, line 12b more than the amount shown below for your filing status? 4 _____
 - Single or married filing separate \$124,246
 - Married filing joint or qualifying widower \$248,494
 - Head of household \$186,370

Yes Continue to line 5 on the next page.

No Enter on Form 540A, line 15, the larger of:

- The amount on line 3; or,
- Your standard deduction* shown below:
 - Single or married filing separate \$2,811
 - Married filing joint, head of household,
or qualifying widow(er) \$5,622

Do not complete the rest of this worksheet.

*If your parent, or someone else, can claim you as a dependent, use the standard deduction amount from line 7 of the "California Standard Deduction Worksheet for Dependents" instead of the standard deduction amount shown above.

California Itemized Deductions Worksheet (continued from the previous page)

5.	Using California amounts, add the amounts on federal Schedule A, line 4, line 13, and line 19 plus any gambling losses included on line 27	5	_____
6.	Subtract line 5 from line 3	6	_____
	Note: If -0-, skip lines 7 through 12, enter the amount from line 3 on line 13 and continue to line 14.		
7.	Multiply line 6 by 80% (.80)	7	_____
8.	Amount from Form 540A, line 12b	8	_____
9.	Enter the amount shown below for your filing status	9	_____
	Single or married filing separate	\$124,246	
	Married filing joint or qualifying widow(er)	\$248,494	
	Head of household	\$186,370	
10.	Subtract line 9 from line 8	10	_____
	Note: If -0- or less, skip line 11 and line 12, enter the amount from line 3 on line 13 and continue to line 14.		
11.	Multiply line 10 by 6% (.06).	11	_____
12.	Compare line 7 and line 11. Enter the smaller amount here	12	_____
13.	Total itemized deductions. Subtract line 12 from line 3 . . .	13	_____
14.	Enter on Form 540A, line 15, the larger of:	14	_____
	The amount on line 13; or,		
	Your standard deduction* shown below:		
	Single or married filing separate	\$2,811	
	Married filing joint, head of household,		
	or qualifying widow(er)	\$5,622	
	*If your parent, or someone else, can claim you as a dependent, use the standard deduction amount from line 7 of the "California Standard Deduction Worksheet for Dependents" instead of the standard deduction amount shown above.		

Step 5 —Tax and Credits

First figure your tax. Be sure to use the correct filing status and taxable income amount. Then make sure you qualify to claim your credits.

Line 17 – Tax

If your taxable income on line 16 is:

- \$100,000 or less, use the tax table beginning on page 51. Be sure to use the column for your filing status.
- Over \$100,000, use the tax rate schedules on page 60.

Line 18 – Exemption Credits

Use your exemption credits to reduce your tax. If your federal adjusted gross income (AGI) on line 12b is above the amounts described below, your credits will be limited.

If your filing status is**Is Form 540A, line 12b more than:**

Single or married filing separate	\$124,246
Married filing joint or qualifying widow(er)	\$248,494
Head of household	\$186,370

Yes Complete the AGI Limitation Worksheet on the next page.

No Follow the instructions on Form 540A, line 18.

AGI Limitation Worksheet

a	Enter the amount from Form 540A, line 12b	a	_____
b	Enter the amount for your filing status on line b	b	_____
	Single or married filing separate		\$124,246
	Married filing joint or qualifying widow(er)		\$248,494
	Head of household		\$186,370
c	Subtract line b from line a	c	_____
d	Divide line c by \$2,500 (\$1,250 if married filing separate). Note: If the result is not a whole number, round it to the next higher whole number	d	_____
e	Multiply line d by \$6	e	_____
f	Add the numbers from the boxes on Form 540A line 7, line 8 and line 9 (not the dollar amounts)	f	_____
g	Multiply line e by line f	g	_____
h	Enter the dollar amount (that you filled in) from Form 540A, line 10	h	_____
i	Subtract line g from line h. If zero or less, enter -0-	i	_____
j	Enter the number from the box on Form 540A, line 11 (not the dollar amount)	j	_____
k	Multiply line e by line j	k	_____
l	Enter the dollar amount (that you filled in) from Form 540A, line 11	l	_____
m	Subtract line k from line l. If zero or less, enter -0-	m	_____
n	Add line i and line m. Enter the result here and on Form 540A, line 18. If zero or less, enter -0-	n	_____

Line 19 – Nonrefundable Renter’s Credit

Did you pay rent for at least 6 months in 2000 on your principal residence located in California?

Yes You may qualify to claim this credit which may reduce your tax. Complete the qualification record on page 14.

No Go to line 20.

Step 6 — Overpaid Tax or Tax Due

To avoid a delay in the processing of your return, be sure you enter the correct amounts on line 25 through line 36.

Line 25 – California Income Tax Withheld

Enter on line 25 the total amount shown as California income tax withheld on your Form(s) W-2 in box 18; Form(s) W-2G in box 14; or Form(s) 1099-R in box 10.

Caution: Do not include city or county tax withheld or tax withheld by other states.



If you received a Form 1099 showing California income tax withheld (“backup withholding”) on dividends and interest income, include the amount withheld in the total on line 25 and attach a copy of the Form 1099 to your return.

If you do not have a Form W-2, see the instructions for “Sign Your Return” on page 28.

Line 26 – 2000 California Estimated Tax and Payment with Form FTB 3519

Enter the total of any:

- California estimated tax payments you made using 2000 Form 540-ES;
- Overpayment from your 1999 California income tax return applied to your 2000 estimated tax; and

- Payment you sent with form FTB 3519, Payment Voucher for Automatic Extension for Individuals.

If you and your spouse paid joint estimated tax but are now filing separate returns, either of you may claim of the amount paid, or you may each claim a part of it. Attach a statement, signed by you and your spouse, explaining how you want your payments divided. Be sure to show both social security numbers on your separate returns. If you or your spouse made separate tax payments, but you are now filing a joint income tax return, add the amounts you each paid. Attach a statement to the front of Form 540A explaining that payments have been made under both social security numbers.

Line 27 – Excess California SDI (or VPDI) Withheld

If California State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI) was withheld from your wages by a single employer, at a rate of more than .5% of your gross wages between 1/1/00 and 3/31/00 and/or .7% of your gross wages between 4/1/00 and 12/31/00, you may not claim excess SDI (or VPDI) on your Form 540A. Contact the employer for a refund.

You may be entitled to claim a credit for excess SDI (or VPDI) only if you meet all of the following conditions:

- You had **two or more** employers during 2000;
- You received more than \$46,327 in wages; and
- The amounts of SDI (or VPDI) withheld appear on your Forms W-2. Be sure to attach your Forms W-2 to your Form 540A.

Excess SDI (or VPDI) Worksheet

Follow the instructions below to figure the amount to enter on Form 540A, line 27. If you are married and file a joint return, you must figure the amount of excess SDI (or VPDI) separately for each spouse.

		<u>You</u>	<u>Your Spouse</u>
1. Maximum wage base	1	\$46,327	\$46,327
2. Enter the amount of your paid wages* that had SDI (or VPDI) withheld between 1/1/00 and 3/31/00	2		
3. Enter the smaller of line 2 or \$46,327	3		
4. Subtract line 3 from line 1	4		
5. Add amounts of SDI (or VPDI) withheld shown on your Forms W- 2	5		
6. Multiply line 3 by .5% (.005)	6		
7. Multiply line 4 by .7% (.007)	7		
8. Add line 6 and line 7	8		
9. Excess SDI (or VPDI) withheld. Subtract line 8 from line 5. Enter the result here and on Form 540A, line 27.			
Note: If zero or less, enter -0-	9		

*Use your pay stubs to compute your wages paid from January 1, 2000, through March 31, 2000. If you do not have your pay stubs, you may estimate this amount. This amount is subject to verification.

Line 28
through

Line 31 – Child and Dependent Care Expenses Credit

If your adjusted gross income is \$100,000 or less, you may be able to take this credit if you qualified for the federal credit for child and dependent care expenses. To claim this credit:

- Complete federal Form 2441 or federal Schedule 2 (Form 1040A);
- Complete line 28 through line 31 on Form 540A; and
- Attach a copy of your federal Form 2441 or federal Schedule 2 (Form 1040A), to your California return.

Line 28 – Enter the qualifying person's social security number. If you have more than two qualifying persons, attach a copy of the statement you included with your federal Form 2441 or federal Schedule 2 (Form 1040A), listing the additional name(s) and social security number(s).

Line 30 – Enter the amount of your federal child and dependent care expenses credit from federal Form 2441, line 9, or federal Schedule 2 (Form 1040A), line 9. (**Exception:** If your federal credit was limited by the federal tax amount, enter the federal credit amount you computed before applying the limitation.)

Line 31 – Use the following worksheet to calculate the California credit.

Note: If Form 540A, line 14 is more than \$100,000, you cannot claim this credit.

1. Enter the amount from Form 540A, line 30 1 _____
2. Enter the percentage listed below:

**If your adjusted gross income
from Form 540A, line 14 is:**

**Then enter this
percentage:**

- \$40,000 or less 63% (.63)
- Over \$40,000 but not over \$70,000 53% (.53)
- Over \$70,000 but not over \$100,000 ... 42% (.42)
- Over \$100,000 -0-% (-0-)

} 2 _____

3. Multiply the amount on line 1 by the amount on line 2.

Enter here and on Form 540A, line 31 3 _____

Line 33 – Overpaid Tax

If the amount on line 32 is more than the amount on line 24, your payments and credits are more than your tax. Subtract the amount on line 24 from the amount on line 32. Enter the result on line 33. This is the amount of your overpaid tax. If the amount on line 32 is less than the amount on line 24, go to line 36.

Line 34 – Amount You Want Applied to Your 2001 Estimated Tax

If you pay estimated tax, you may apply all or part of the amount on line 33 to your 2001 estimated tax. Enter on line 34 the amount of line 33 you want applied to your 2001 estimated tax.

Line 35 – Overpaid Tax Available This Year

If you entered an amount on line 34, subtract that amount from line 33. Enter the result on line 35. You may choose to have this entire amount refunded to you or you may make contributions to the California Seniors Special Fund or make voluntary contributions from this amount. If you choose to make contributions, skip line 36 and go to Step 7.

Line 36 – Tax Due

If the amount on line 32 is less than the amount on line 24, your tax is more than your payments and credits. Subtract the amount on line 32 from the amount on line 24. Enter the result on line 36. This is the amount of your tax due.

There is a penalty for not paying enough tax during the year. You may have to pay a penalty if the:

- Tax due on line 36 is \$200 (\$100 if married filing separate) or more; and
- California income tax withheld on line 25 is less than 80% of the amount of your total tax on line 24.

If you owe a penalty, the Franchise Tax Board will figure the penalty and send you a bill.

Step 7 — Contributions

You may make contributions to the funds listed on Form 540A, Side 2, Step 7. See below for descriptions of the funds.

◀ 51 ▶ – Contribution to California Seniors Special Fund

If you and/or your spouse are 65 years of age* or older and claim the Senior Exemption Credit on line 9, you may make a combined total contribution of up to \$150 or \$75 per spouse.

Contributions will be distributed to the Area Agency of Aging Council of California (TACC) to provide advice on and sponsorship of Senior Citizen issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

*If your 65th birthday is on January 1, 2001, you are considered to be age 65 on 12/31/00.

◀ 52 ▶ – **Alzheimer's Disease/Related Disorders Fund**

Contributions will be used to conduct a program for researching the cause and cure of Alzheimer's disease and related disorders and research into the care and treatment of persons suffering from dementing illnesses.

◀ 53 ▶ – **California Fund for Senior Citizens**

Contributions will provide for Senior Citizens Adult Day Health Care Centers, nutrition centers, respite care, long-term care, senior citizen abuse prevention programs, Alzheimer day care programs, and the California Senior Legislature (CSL). The CSL are volunteers who prioritize statewide requirements of seniors and propose legislation in areas of health, housing, transportation, and community services. Any excess contributions not required by the CSL will be distributed to senior citizen service organizations throughout California.

◀ 54 ▶ – **Rare and Endangered Species Preservation Program**

Contributions will be used to help protect and conserve California's many threatened and endangered species and the wild lands that they need to survive, for the enjoyment and benefit of you and future generations of Californians.

◀ 55 ▶ – **State Children's Trust Fund for the Prevention of Child Abuse**

Contributions will be used to fund programs for the prevention, intervention, and treatment of child abuse and neglect.

◀ 56 ▶ – **California Breast Cancer Research Fund**

Contributions will be used to conduct research relating to the prevention, screening, cure, and treatment of breast cancer.

◀ 57 ▶ – **California Firefighters' Memorial Fund**

Contributions will be used to construct a memorial on the grounds of the State Capitol honoring hundreds of firefighters who have died protecting our communities, our families and our dreams. When the alarm sounded, these brave men and women answered the call with their lives. Their sacrifices, and the sacrifices of their families, deserve to be remembered.

◀ 58 ▶ – **California Mexican American Veterans' Memorial**

Contributions will be used to pay for the construction, beautification, enhancement, maintenance, or repair of the California Mexican American Veterans' Memorial.

◀ 59 ▶ – **Emergency Food Assistance Program Fund**

Contributions will be used to help local food banks feed California's hungry. Your contribution will fund the purchase of much-needed food for delivery to food banks, pantries, and soup kitchens throughout the state. The State Department of Social Services will monitor its distribution to ensure the food is given to those most in need.

◀ 60 ▶ – **California Peace Officer Memorial Foundation Fund**

Contributions will permit the Foundation to preserve the memory of our fallen comrades by maintaining a Memorial on State Capitol grounds, and updating it annually to memorialize officers killed in the line of duty each year. Beginning with California statehood, peace officers have laid their lives on the line to protect law-abiding citizens. Since then over 1,300 courageous peace officers have fallen in the line of duty. The California Peace Officer Memorial Foundation is a non-profit charitable organization committed to honoring those heroes by assisting their survivors by offering moral support, counseling, and financial support, including academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California we thank you for your participation.

◀ 61 ▶ – Birth Defects Research Fund

Contributions will be used to find causes of birth defects, which strike 1 of every 33 babies born each year. Birth defects are the leading cause of death and disability in children, yet in most cases, we don't know why they happen. Give now and help wipe out birth defects in our lifetime.

◀ 62 ▶ – National World War II Veterans Memorial Trust Fund

Contributions will be used for the World War II Veterans Memorial in Washington D.C.

◀ 63 ▶ – California Lung Disease and Asthma Research Fund

Contributions will support the American Lung Association of California's scientific peer-reviewed research program that provides grants to develop and advance the understanding and causes of lung disease, the third leading cause of death. Find out more at www.california.org

Line 37 – Total Contributions

Add all contributions you entered and enter the result on Form 540A, Side 2, Step 7, line 37.

Step 8 — Refund or Amount You Owe & Direct Deposit of Refund

Line 38 – Refund Or No Amount Due

If you did not enter an amount on line 37, enter the amount from line 35 on line 38. This is the amount that will be refunded to you. If the amount is less than \$1, attach a written request to your Form 540A to receive the refund.

If you entered an amount on line 37, subtract that amount from the amount on line 35. If the result is zero or more, enter the result on line 38.

Direct Deposit of Refund – Direct deposit is fast, safe, and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540A, Side 2, Step 8. Please be sure to fill in all three boxes. **Do not** attach a voided check or a deposit slip.

If an amount was entered on line 37, and when subtracted from the amount on line 35 the result is less than zero, your contributions are more than your overpaid tax available on line 35. In this case, do not enter an amount on line 38. Instead, subtract the amount on line 35 from the amount on line 37. Enter the result on line 39 and see the instructions for line 39.

Line 39 – Amount You Owe

If you did not enter an amount on line 37, enter the amount from line 36 on line 39. This is the amount you owe with your Form 540A.

If you entered an amount on line 37, add that amount to the amount on line 36. Enter the result on line 39. This is the amount you owe with your Form 540A.

To avoid a late filing penalty, file your Form 540A by the due date even if you cannot pay the amount you owe.

Do not combine your 2000 tax payment and any 2001 estimated tax payment in the same check. You must prepare two separate checks and mail each in a separate envelope.

Paying by Check or Money Order – Make your check or money order payable to the "Franchise Tax Board" for the full amount you owe. Do not send cash. Be sure to write your social security number and "2000 Form 540A" on your check or money order. Attach your check or money order to your return. See page 12, Helpful Hints, "Assembling Your Return." A penalty may be imposed if your check is returned by your bank for insufficient funds.

Paying by Credit Card – For information about using your Discover/NOVUS, MasterCard, or American Express card, see the insert in the middle of this booklet.

If you cannot pay the full amount shown on line 39 with your return, you may request approval to make monthly payments. See page 48, Question 4.

Line 40 – Underpayment of Estimated Tax

You may owe a penalty if:

- Line 36 is \$200 (\$100 if married filing separate) or more and more than 20% of the tax shown on line 24; or
- You underpaid your 2000 estimated tax liability for any payment period. The Franchise Tax Board can figure the penalty for you when you file your return and send you a bill. Or you can get form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries, to see if you owe a penalty and to figure the amount. If you complete form FTB 5805, enter the amount of the penalty on line 40 and fill in the circle on line 40. You must complete and attach form FTB 5805 if you claim a waiver of the penalty or use the annualized income installment method.

Note: Do not reduce the amount on line 33 or increase the amount on line 36 by any penalty or interest amounts.

See the instructions for Form 540-ES, Estimated Tax for Individuals, on page 35 for information on estimated tax payments and how to avoid the underpayment penalty.

Line 41 – 2001 Tax Forms

If your Form 540A is prepared by someone else or if you do not need tax forms mailed to you next year, fill in the circle on line 41.

Step 9 — Sign Your Return

You must sign your return in the space provided on Side 2. If you file a joint return, your spouse must sign it also.

Joint Return. If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. See Innocent Spouse Relief, on page 50.

Paid Preparer's Information. If you pay a person to prepare your California income tax return, that person must sign and complete the area at the bottom of Side 2, including an identification number (social security number, FEIN, or PTIN). A paid preparer must give you two copies of your return; one copy to file with the Franchise Tax Board and one to keep for your records.

Check Your Social Security Number(s). Make sure that you have written your social security number(s) in the spaces provided at the top of Form 540A in Step 1a.

Attach Your Form(s) W-2 to Your Return. You must attach Copy 2 of all Form(s) W-2 to the front of your return. If you do not receive your Form(s) W-2 by January 31, 2001, contact your employer. Only your employer can issue or correct a Form W-2. If you cannot get a copy of your Form W-2, you must complete form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. See "Order Forms and Publications" on page 63.

If you forget to send your Form(s) W-2 with your income tax return, do not send it separately. Wait until the Franchise Tax Board requests it from you.

Important: Do not attach a copy of your federal income tax return to Form 540A.

Mailing Your Return — Mail your return using the envelope provided in this booklet.

If your return shows a refund or no amount due, be sure to attach the green label to the front of the envelope. The address is:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0000

If your return has an amount due, be sure to attach the white label to the front of the envelope. The address is:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

California Resident Income Tax Return 2000

FORM
540A

Step 1

Place
label here
or print

Name
and
Address

Your first name		Initial	Last name	
If joint return, spouse's first name		Initial	Last name	
Present home address — number and street including PO Box or rural route			Apt. no.	PMB no.
City, town, or post office			State	ZIP Code

P
AC
A
R
RP

Step 1a SSN

Your social security number									Spouse's social security number								

IMPORTANT:
Your social security number
is required.

Step 2

Filing Status

Fill in only one.

- 1 ☐ Single
2 ☐ Married filing joint return (even if only one spouse had income)
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here _____
4 ☐ Head of household (with qualifying person). STOP. See page 17.
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died _____.

Step 3

Exemptions

Attach check or
money order here.

- 6 If your parent, (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ● 6 ☐
► For line 7, line 8, line 9, and line 11: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.
7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see page 17 7 ☐ X \$75 = \$
8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 8 ☐ X \$75 = \$
9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ● 9 ☐ X \$75 = \$
10 Add line 7 through line 9. These are your total exemptions before dependent exemptions 10 **Total** \$
11 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.

_____ Total dependent exemptions 11 ☐ X \$235 = \$

Step 4

Taxable Income and California Income Adjustments

Attach copy of your
Form(s) W-2, W-2G,
1099-R, and other
Forms 1099 showing
California tax withheld.

- 12 a State wages from your Form(s) W-2, box 17 ● 12a
12 b Enter federal adjusted gross income from your TeleFile Tax Record, line I; Form 1040EZ, line 4; Form 1040A, line 19; or Form 1040, line 33 12b
13 **California Income Adjustments.** See page 18 for line 13a through line 13f.
a State income tax refund 13a
b Unemployment compensation 13b
c Social security or railroad retirement 13c
d California nontaxable interest or dividend income 13d
e California IRA distributions 13e
f California pensions and annuities 13f
g Total California income adjustments. Add line 13a through line 13f ● 13g
14 Subtract line 13g from line 12b. This is your California adjusted gross income.
See page 20 ● 14
15 Enter the larger of your California **standard deduction** or your California **itemized deduction**. See page 20 ● 15
16 Subtract line 15 from line 14. This is your taxable income. If less than zero, enter -0- 16

Step 5

Tax and Credits

- 17 Tax. Fill in the circle if from ☐ Tax Table ☐ Tax Rate Schedule 17
18 Exemption credits. If line 12b is more than \$124,246
see page 10. Otherwise, add line 10 and line 11 18
19 Nonrefundable renter's credit. See page 23 ● 19
20 Total credits. Add line 18 and line 19 20
23 Subtract line 20 from line 17. This is your total tax. If less than zero, enter -0- ● 23

Your name _____ Your SSN: _____

Step 6

Overpaid Tax or Tax Due

- 24 Enter the amount from Side 1, line 23 24
- 25 California income tax withheld. See page 23 ■ 25
- 26 2000 California estimated tax and payment with
form FTB 3519 and amount applied from 1999 return ■ 26
- 27 Excess SDI. See page 24 ■ 27

Child and Dependent Care Expenses Credit. See page 24.

- 28
- 29
- 30
- 31
- 32 Total payments and credits. Add line 25, line 26, line 27, and line 31 32
- 33 Overpaid tax. If line 32 is more than line 24, subtract line 24 from line 32 33
- 34 Enter the amount of line 33 you want applied to your 2001 estimated tax ■ 34
- 35 Overpaid tax available this year. Subtract line 34 from line 33 ■ 35
- 36 Tax due. If line 32 is less than line 24, subtract line 32 from line 24 36

Step 7

Contributions

- CA Seniors Special Fund ● 51 00
- See page 25 ● 51 00
- Alzheimer's Disease/Related
Disorders Fund ● 52 00
- CA Fund for Senior Citizens ● 53 00
- Rare and Endangered Species
Preservation Program ● 54 00
- State Children's Trust Fund for the
Prevention of Child Abuse ● 55 00
- CA Breast Cancer Research Fund ● 56 00
- CA Firefighters' Memorial Fund ● 57 00
- CA Mexican American Veterans' Memorial ● 58 00
- Emergency Food Assistance
Program Fund ● 59 00
- CA Peace Officer Memorial Foundation Fund ● 60 00
- Birth Defects Research Fund ● 61 00
- National World War II Veterans
Memorial Trust Fund ● 62 00
- CA Lung Disease and Asthma
Research Fund ● 63 00
- 37 Total contributions. Add all contributions shown above, enter the total here ● 37

Step 8

Refund or Amount You Owe

- 38 Subtract line 37 from line 35. You have a **REFUND** or **NO AMOUNT DUE**.
Enter the result here. See page 27 ■ 38
- 39 Add line 36 and line 37. This is the **AMOUNT YOU OWE**. See page 27 ■ 39
- 40 Underpayment of estimated tax. If form FTB 5805 is attached, fill in this circle ○ ■ 40
- 41 If you do **not** need California income tax forms mailed to you next year, fill in this circle ● 41

Direct Deposit of Refund

Do not attach a voided check or deposit slip.
Fill in the boxes to have your refund directly deposited. Routing number ●

Account type:
Checking ● ☐ Savings ● ☐ Account number ●

Step 9

Sign Here

It is unlawful to
forge a spouse's
signature.

Joint return?
See page 28.

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. 9

Your signature Spouse's signature (if filing joint, both must sign) Daytime phone number
() +

X X Date
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) Paid Preparer's SSN/PTIN
Firm's name (or yours if self-employed) Firm's address FEIN

California Resident Income Tax Return 2000

FORM
540A

Step 1

Place
label here
or print

Name
and
Address

Your first name		Initial	Last name	
If joint return, spouse's first name		Initial	Last name	
Present home address — number and street including PO Box or rural route			Apt. no.	PMB no.
City, town, or post office			State	ZIP Code

P
AC
A
R
RP

Step 1a SSN

Your social security number									Spouse's social security number								

IMPORTANT:
Your social security number
is required.

Step 2

Filing Status

Fill in only one.

- 1 ☐ Single
2 ☐ Married filing joint return (even if only one spouse had income)
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here _____
4 ☐ Head of household (with qualifying person). STOP. See page 17.
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died _____.

Step 3

Exemptions

Attach check or
money order here.

- 6 If your parent, (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ● 6 ☐
► For line 7, line 8, line 9, and line 11: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.
7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see page 17 7 ☐ X \$75 = \$
8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 8 ☐ X \$75 = \$
9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ● 9 ☐ X \$75 = \$
10 Add line 7 through line 9. These are your total exemptions before dependent exemptions 10 **Total** \$
11 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.

_____ Total dependent exemptions 11 ☐ X \$235 = \$

Step 4

Taxable Income and California Income Adjustments

Attach copy of your
Form(s) W-2, W-2G,
1099-R, and other
Forms 1099 showing
California tax withheld.

- 12 a State wages from your Form(s) W-2, box 17 ● 12a
12 b Enter federal adjusted gross income from your TeleFile Tax Record, line I; Form 1040EZ, line 4; Form 1040A, line 19; or Form 1040, line 33 12b
13 **California Income Adjustments.** See page 18 for line 13a through line 13f.
a State income tax refund 13a
b Unemployment compensation 13b
c Social security or railroad retirement 13c
d California nontaxable interest or dividend income 13d
e California IRA distributions 13e
f California pensions and annuities 13f
g Total California income adjustments. Add line 13a through line 13f ● 13g
14 Subtract line 13g from line 12b. This is your California adjusted gross income.
See page 20 ● 14
15 Enter the larger of your California **standard deduction** or your California **itemized deduction**. See page 20 ● 15
16 Subtract line 15 from line 14. This is your taxable income. If less than zero, enter -0- 16

Step 5

Tax and Credits

- 17 Tax. Fill in the circle if from ☐ Tax Table ☐ Tax Rate Schedule 17
18 Exemption credits. If line 12b is more than \$124,246
see page 10. Otherwise, add line 10 and line 11 18
19 Nonrefundable renter's credit. See page 23 ● 19
20 Total credits. Add line 18 and line 19 20
23 Subtract line 20 from line 17. This is your total tax. If less than zero, enter -0- ● 23

Your name _____ Your SSN: _____

Step 6

Overpaid Tax or Tax Due

24 Enter the amount from Side 1, line 23 24

25 California income tax withheld. See page 23 ■ 25

26 2000 California estimated tax and payment with
form FTB 3519 and amount applied from 1999 return . ■ 26

27 Excess SDI. See page 24 ■ 27

Child and Dependent Care Expenses Credit. See page 24.

● 28

● 29

■ 30

■ 31

32 Total payments and credits. Add line 25, line 26, line 27, and line 31 32

33 Overpaid tax. If line 32 is more than line 24, subtract line 24 from line 32 33

34 Enter the amount of line 33 you want applied to your 2001 estimated tax ■ 34

35 Overpaid tax available this year. Subtract line 34 from line 33 ■ 35

36 Tax due. If line 32 is less than line 24, subtract line 32 from line 24 36

Step 7

Contributions

CA Seniors Special Fund

See page 25 ● 51 00

Alzheimer's Disease/Related

Disorders Fund ● 52 00

CA Fund for Senior Citizens ● 53 00

Rare and Endangered Species

Preservation Program ● 54 00

State Children's Trust Fund for the

Prevention of Child Abuse ● 55 00

CA Breast Cancer Research Fund ● 56 00

CA Firefighters' Memorial Fund ● 57 00

CA Mexican American Veterans' Memorial ● 58 00

Emergency Food Assistance

Program Fund ● 59 00

CA Peace Officer Memorial Foundation Fund ● 60 00

Birth Defects Research Fund ● 61 00

National World War II Veterans

Memorial Trust Fund ● 62 00

CA Lung Disease and Asthma

Research Fund ● 63 00

37 Total contributions. Add all contributions shown above, enter the total here ● 37

Step 8

Refund or Amount You Owe

38 Subtract line 37 from line 35. You have a **REFUND** or **NO AMOUNT DUE**.

Enter the result here. See page 27 ■ 38

39 Add line 36 and line 37. This is the **AMOUNT YOU OWE**. See page 27 ■ 39

40 Underpayment of estimated tax. If form FTB 5805 is attached, fill in this circle ○ ■ 40

41 If you do **not** need California income tax forms mailed to you next year, fill in this circle ● 41

Do not attach a voided check or deposit slip.

Fill in the boxes to have your refund directly deposited. Routing number

Account type:

Checking ● ☐ Savings ● ☐

Account
number

Direct Deposit of Refund

Step 9

Sign Here

It is unlawful to
forge a spouse's
signature.

Joint return?
See page 28.

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. 9

Your signature

Spouse's signature (if filing joint, both must sign)

Daytime phone number

() +

X

X

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Date

Paid Preparer's SSN/PTIN

Firm's name (or yours if self-employed)

Firm's address

FEIN

Payment Voucher for Automatic Extension for Individuals

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visit our website:

www.ftb.ca.gov

2001 Instructions for Form 540-ES

Estimated Tax For Individuals

A Purpose

Use this form to figure and pay your estimated tax. **Estimated tax is the tax you expect to owe for 2001 after subtracting the tax you expect to have withheld and any credits you plan to take.** These estimated tax payments do not apply to your 2000 tax liability. Use these instructions and the 2001 Estimated Tax Worksheet to determine if you owe estimated tax for 2001 and to figure the required amount. If you need to make a payment for your 2000 tax liability, use form FTB 3519, Payment Voucher for Automatic Extension for Individuals.

Generally, the required estimated tax amount is based on the lesser of 80% of the current year's tax or 100% of the prior year's tax. However, for tax years beginning on or after January 1, 2000, certain taxpayers are limited in their use of the prior year's tax as a basis for figuring their estimated tax. See paragraph C, Limit on the Use of Prior Year's Tax, for more information.

B Who Must Make Estimated Tax Payments

Important note: California and federal estimated tax payment requirements are different.

Generally, you must make 2001 estimated tax payments unless:

- 80% or more of your 2000 tax was paid by withholding; or
- 80% or more of your 2001 California adjusted gross income (AGI) will be wages subject to withholding; or
- 80% or more of your 2001 tax will be paid by withholding; or
- Your tax for 2000 (after subtracting withholding and credits) was less than \$200 (\$100 if married filing separate); or
- Your tax for 2001 (after subtracting withholding and credits) will be less than \$200 (\$100 if married filing separate).

If you and your spouse paid joint estimated tax payments, but are now filing separate returns, either of you may claim all of the amount paid, or you may each claim part of the joint estimated payment(s). If you want the estimated tax payments to be divided, notify the FTB before the end of the tax year in which you wish to file separate returns so that the payments can be applied to the proper account. The FTB will accept in writing, any divorce agreement (or court ordered settlement) or a statement showing the allocation of the payments along with a notarized signature of both taxpayers. The statements should be sent to:

JOINT ESTIMATE CREDIT ALLOCATION M/S F-225
TAXPAYER SERVICES CENTER
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

C Limit on the Use of Prior Year's Tax

Individuals whose 2000 adjusted gross income is more than \$150,000 (or \$75,000 if married filing separate), must figure estimated tax based on the lesser of 80% of their tax for 2001 or 105% of their tax for 2000. This rule does not apply to farmers or fishermen.

D When To Make Your Estimated Tax Payments

For estimated tax purposes, the year is divided into four payment periods. Each period has a specific payment due date. If you do not pay enough tax by the due date of each of the payment periods, you may be charged a penalty even if you are due a refund when you file your income tax return. The payment periods and due dates are:

For the payment period:
January 1 through March 31, 2001
April 1 through May 31, 2001
June 1 through August 31, 2001
Sept. 1 through Dec. 31, 2001

Due date:
April 16, 2001
June 15, 2001
September 17, 2001
January 15, 2002

Filing An Early Return In Place of the 4th Installment. If you file your 2001 tax return by January 31, 2002, and pay the entire balance due, you do not have to make your last estimated tax payment.

Annualization Option. If you do not receive your taxable income evenly during the year, it may be to your advantage to annualize your income. This method allows you to match your estimated tax payments to the actual period when you earned the income. You may use the annualization schedule included with the 2000 form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries.

Farmers and Fishermen. You are a farmer or fisherman when at least two-thirds of your 2000 or 2001 gross income is from farming or fishing. If you qualify as a farmer or fisherman, you may:

- Pay all of your estimated tax by January 15, 2002; or
- File your tax return for 2001 on or before March 1, 2002, and pay the total tax due. In this case, you need not make estimated tax payments for 2001. Use form FTB 5805F, Underpayment of Estimated Tax by Farmers and Fishermen, to determine if you paid the required estimated tax. If the estimated tax is underpaid, attach the completed form FTB 5805F to the front of your return.

Fiscal Year. If you file your return on a fiscal-year basis, your due dates will be the 15th day of the 4th, 6th, and 9th months of your fiscal year and the 1st month of the following fiscal year. If a due date falls on a Saturday, Sunday, or legal holiday, use the next business day.

E How To Use Form 540-ES Payment Voucher

Use the Estimated Tax Worksheet and your 2000 California income tax return as a guide for figuring your 2001 estimated tax. **Caution:** If you filed Form 540 2EZ for 2000, do not use the Form 540 2EZ instructions for figuring amounts on this worksheet. Instead, get the 2000 California Resident Income Tax Booklet or the 2000 California Nonresident or Part-Year Resident Income Tax Booklet.

There is a separate payment voucher for each due date. Please be sure you use the voucher with the correct due date shown on the right side of the voucher. Complete Form 540-ES using black or blue ink:

1. Print your name, address, and social security number in the space provided on Form 540-ES.
2. Complete the payment box of the voucher by entering the amount of the payment that you are sending. Your entry must match the amount you are sending. Be sure that the amount shown on line 19 of the Estimated Tax Worksheet has been reduced by any overpaid tax on your 2000 return that you chose to apply toward your 2001 estimated tax payment.
3. Paying your tax:
Check or money order – make your check or money order payable to “**Franchise Tax Board.**” Write your social security number and “Form 540-ES 2001” on it and mail to the address on the voucher.
Credit card – Call (800) 272-9829 or visit the website: www.officialpayments.com. You will be charged a fee for this service. **Do not mail** the voucher if you pay by credit card.
4. Complete the Record of Estimated Tax Payments for your files.
5. **Fiscal-year filers:** Enter the month of your fiscal-year end.

F Failure To Make Estimated Tax Payments

If you are required to make estimated tax payments and do not, or if you underpay any installment, a penalty will be assessed (with certain exceptions) on the portion of estimated tax that was underpaid from the due date of the installment to the date of payment or the due date of your tax return, whichever is earlier. For more information, refer to the 2000 form FTB 5805.

2001 Estimated Tax Worksheet

Keep this worksheet for your records.

Caution: • If you filed Form 540 2EZ for 2000, do not use the Form 540 2EZ instructions for figuring amounts on this worksheet. Instead, get the 2000 California Resident Income Tax Booklet or the 2000 California Nonresident or Part-Year Resident Income Tax Booklet; or
• If your adjusted gross income (AGI) is over \$124,246, your itemized deductions and your exemption credits may be limited.
See the instructions for Form 540 or Form 540NR for more information.

1 Residents: Enter your estimated 2001 California AGI. **Nonresidents and part-year residents:** Enter your estimated 2001 total AGI from all sources **1** _____

2 a If you plan to itemize deductions, enter the estimated total of your itemized deductions **2a** _____
b If you do not plan to itemize deductions, enter the standard deduction for your filing status:
\$2,811 if you are single or married filing a separate return
\$5,622 if you are married filing a joint return, head of household, or a qualifying widow(er) **2b** _____
c Enter the amount from line 2a or line 2b, whichever applies **2c** _____

3 Subtract line 2c from line 1 **3** _____

4 Tax. Figure your tax on the amount on line 3 using the 2000 tax table or tax rate schedule in the instructions for Form 540, Form 540A, or Form 540NR. Also include any tax from form FTB 3800, Tax Computation for Children with Investment Income; or form FTB 3803, Parents' Election to Report Child's Interest and Dividends **4** _____

5 Residents: Skip to line 6. **Nonresidents and part-year residents:**
a Compute this ratio: $\frac{\text{Estimated 2001 California AGI (using Form 540NR)}}{\text{Estimated 2001 AGI from all sources (using Form 540NR)}}$ = **5a** _____
b Multiply the amount on line 4 by the ratio on line 5a. Enter the result on line 5b **5b** _____

6 Residents: Enter the exemption credit amount from the 2000 instructions for Form 540 or Form 540A **6** _____
Nonresidents or part-year residents: Multiply the total exemption credit from the 2000 instructions for Form 540NR by line 5a.

7 Residents: Subtract line 6 from line 4. **Nonresidents or part-year residents:** Subtract line 6 from line 5b **7** _____

8 Tax on accumulation distribution of trusts. See instructions for form FTB 5870A **8** _____

9 Add line 7 and line 8 **9** _____

10 Credits for joint custody head of household, dependent parent, senior head of household, child and dependent care expenses, and long-term care **10** _____
Nonresidents and part-year residents: For the child and dependent care expenses credit, use the amount from your 2000 Form 540NR, line 54. For the other credits listed on line 10, multiply the total 2000 credit amount by the ratio on line 5a.

11 Subtract line 10 from line 9 **11** _____

12 Other credits (such as other state tax credit). See the 2000 instructions for Form 540, Form 540A, or Form 540NR **12** _____

13 Subtract line 12 from line 11 **13** _____

14 Interest on deferred tax from installment obligations under IRC Section 453 or 453A **14** _____

15 2001 Estimated Tax. Add line 13 and line 14. Enter the result, but not less than zero **15** _____

16 a Multiply line 15 by 80% (.80). Farmers and fishermen multiply line 15 by 66 2/3% (.6667) **16a** _____
b Enter 100% of the tax shown on your 2000 Form 540, line 34; Form 540A, line 23; or Form 540NR, line 43 **16b** _____
c Enter the amount from your 2000 Form 540, line 17; Form 540A, line 14; or Form 540NR, line 20 **16c** _____
d Is the amount on line 16c more than \$150,000 (\$75,000 if married filing a separate return)?
Yes. Go to line 16e. **No.** Enter the lesser of line 16a or line 16b. Skip line 16e and 16f and go to line 17 **16d** _____
e Multiply 105% (1.05) by the tax shown on your 2000 Form 540, line 34; Form 540A, line 23; or Form 540NR, line 43. Go to line 16f **16e** _____
f Enter the lesser of line 16a or line 16e and go to line 17 **16f** _____

Caution: Generally, if you do not prepay at least the amount on line 16d (or 16f if no amount on line 16d), you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimated tax on line 15 is as accurate as possible. If you prefer, you may pay 100% of your 2001 estimated tax (line 15).

17 California income tax withheld and estimated to be withheld during 2001 (include withholding on pensions, annuities, etc) . . **17** _____

18 Balance. Subtract line 17 from line 16d (or line 16f if no amount on line 16d). If less than \$200 (or less than \$100, if married filing separate), you do not have to make a payment at this time **18** _____

19 Installment amount. Divide the amount on line 18 by 4. Enter the result here and on each of your Forms 540-ES. If you will earn your income at an uneven rate during the year, see Annualization Option in the instructions under paragraph D **19** _____

Record of Estimated Tax Payments

Payment voucher number	(a) Date	(b) Amount paid	(c) 2000 overpayment applied	(d) Total amount paid and credited (add (b) and (c))
1		\$	\$	\$
2				
3				
4				
Total		\$	\$	\$

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visit our website:

www.ftb.ca.gov

2001 Estimated Tax for Individuals

540-ES

Fiscal year filers, enter year ending month: Year 2002

Your first name		Initial	Last name		Your social security number			
If joint payment, spouse's first name		Initial	Last name		Spouse's social security number			
Present home address — number and street including PO Box or rural route					Apt. no.		PMB no.	Payment Voucher 2 Due June 15, 2001
City, town, or post office					State		ZIP Code	

Do not combine this payment with payment of your tax due for 2000. Make your check or money order payable to "Franchise Tax Board." Write your social security number and "Form 540-ES 2001" on it. Mail this voucher and your check or money order to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0031

MAIL ONLY IF YOU ARE MAKING A PAYMENT OF ESTIMATED TAX.

Amount of payment

[illegible]

For Privacy Act Notice, get form FTB 1131.

540ES01109

Form 540-ES (REV. 2000)

- DETACH HERE

2001 Estimated Tax for Individuals

540-ES

Fiscal year filers, enter year ending month: Year 2002

Your first name		Initial	Last name		Your social security number			
If joint payment, spouse's first name		Initial	Last name		Spouse's social security number			
Present home address — number and street including PO Box or rural route					Apt. no.	PMB no.		Payment Voucher 3 Due Sept. 17, 2001
City, town, or post office					State	ZIP Code		

Do not combine this payment with payment of your tax due for 2000. Make your check or money order payable to "Franchise Tax Board." Write your social security number and "Form 540-ES 2001" on it. Mail this voucher and your check or money order to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0031

MAIL ONLY IF YOU ARE MAKING A PAYMENT OF ESTIMATED TAX.

Amount of payment

[illegible]

For Privacy Act Notice, get form FTB 1131.

540ES01109

Form 540-ES (REV. 2000)

- DETACH HERE

2001 Estimated Tax for Individuals

540-ES

Fiscal year filers, enter year ending month: Year 2002

Your first name		Initial	Last name		Your social security number			
If joint payment, spouse's first name		Initial	Last name		Spouse's social security number			
Present home address — number and street including PO Box or rural route					Apt. no.		PMB no.	
City, town, or post office					State		ZIP Code	

Payment Voucher

4

Due Jan. 15, 2002

Do not combine this payment with payment of your tax due for 2000. Make your check or money order payable to "Franchise Tax Board." Write your social security number and "Form 540-ES 2001" on it. Mail this voucher and your check or money order to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0031**

MAIL ONLY IF YOU ARE MAKING A PAYMENT OF ESTIMATED TAX.

Amount of payment

[illegible]

For Privacy Act Notice, get form FTB 1131.

540ES01107

Form 540-ES (REV. 2000) Page 39

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visit our website:

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Tax Information for Head of Household Filing Status

Introduction

You may think of yourself as the head of your household, but you may not qualify for the head of household filing status under state and federal tax laws. The legal requirements for the filing status are more complicated than simply being the head of the household.

The head of household filing status provides a lower tax rate and a higher standard deduction than either single or married filing separate statuses. If you are married, the married filing joint status normally provides the lowest tax rate and highest standard deduction. If you use the head of household filing status and are not qualified to do so, you may be subject to additional tax, interest, and any penalties that may apply. By using the appropriate self-test provided in this publication, you should know if you qualify.

To find out if you qualify, read the General Rules below, then read the Self-Test Instructions in the next column. As you read the General Rules and the Self-Test, you will see that certain terms are underlined. For each underlined term, there is a **definition** in the section following the self-test. Even if you think you know the meaning of a term, you should read the **legal definition** as it applies to the head of household filing status.

General Rules

You are entitled to the head of household filing status only if **ALL** the following apply:

- ◇ You were unmarried or considered unmarried on the last day of the year, and
- ◇ You paid more than one-half the costs of keeping up your home for the year, and
- ◇ For more than half the year, your home was the main home for you and your qualifying relative who lived with you. **Note:** If you, your spouse, or your qualifying relative who lived with you was absent from your home during the year, see temporary absence. Also, see Parent (Father or Mother).
- ◇ The other person was your qualifying relative.
- ◇ You were not a nonresident alien at any time during the year.

If any of the following applied, please refer to the definitions beginning on page 36.

- Annulment
- Death/birth
- Joint custody
- Multiple support agreement
- Parent (Father or Mother)
- Widow or Widower

Please note that if you use the head of household filing status on your federal tax return, you must also use it on your California tax return. However, if you incorrectly claimed the head of household filing status on your federal tax return, you should amend your federal return to claim your correct filing status. You should then file your California tax return using your correct filing status.

Self-Test Instructions

Complete the self-test to see if you qualify to use the head of household filing status. Although there are three self-tests, only one will apply to you.

- Complete Self-Test 1, if you were **single and had never been married** as of the last day of the year.
- Complete Self-Test 2, if you were **married as of the last day of the year**.
- Complete Self-Test 3, if you were **divorced or legally separated as of the last day of the year**.

Words that are underlined are defined beginning on page 36 of this publication.

Self-Test 1 –

If you were SINGLE and had never been married as of the last day of the year, answer the questions below to see if you qualify.

1. Did your child, grandchild, or adopted child live with you for more than half the year?
☐ Yes. Go to question 8.
☐ No. Go to question 2.
2. Did you have a dependent foster child living with you for the entire year?
☐ Yes. Go to question 3.
☐ No. Go to question 4.
3. Did the child's parent live with you and the child during the year?
☐ Yes. Go to question 4.
☐ No. Go to question 8.
4. Other than your child, grandchild, or dependent foster child, did you have a qualifying relative who was your dependent?
☐ Yes. Go to question 5.
☐ No. STOP; you do not qualify.
5. Was this person your parent (father or mother)?
☐ Yes. Go to question 6.
☐ No. Go to question 7.

-
6. Was your dependent parent a citizen or national of the U.S. or a resident of the U.S., Canada, or Mexico?
☐ Yes. Go to question 8.
☐ No. STOP; you do not qualify.
 7. Did your qualifying relative live with you for more than half the year?
☐ Yes. Go to question 8.
☐ No. STOP; you do not qualify.

8. Did you pay more than half the cost of keeping up your home or the home of your dependent parent (father or mother) during the year?
☐ Yes. You qualify to use the head of household filing status.
☐ No. STOP; you do not qualify.

Self-Test 2 –

If you were MARRIED as of the last day of the year, answer the questions below to see if you qualify.

1. Are you filing a tax return separate from your spouse?
☐ Yes. Go to question 2
☐ No. STOP; you do not qualify.
2. Did you live with your spouse at ANY time during the last six months of the year?
☐ Yes. STOP; you do not qualify.
☐ No. Go to question 3.
3. Did you pay more than half the cost of keeping up your home during the year?
☐ Yes. Go to question 4.
☐ No. STOP; you do not qualify.
4. Did you have a dependent foster child living with you all year?
☐ Yes. Go to question 6.
☐ No. Go to question 5.
5. Did your dependent stepchild, adopted child, or natural child live with you during the year?
☐ Yes. Go to question 7.
☐ No. STOP; you do not qualify.

6. Did the child's parent live with you and the child during the year?
☐ Yes. STOP; you do not qualify.
☐ No. You qualify to use the head of household filing status.
7. Did you, your spouse, and your child live together during the first six months of the year?
☐ Yes. Go to question 8.
☐ No. Go to question 9.
8. Did your child live with you for more than half the year? You may include half the time that you, your spouse, and your child lived together, and all of the time that you and your child lived together without your spouse.
☐ Yes. You qualify to use the head of household filing status.
☐ No. STOP; you do not qualify.
9. Did the child live with you for more than half the year?
☐ Yes. You qualify to use the head of household filing status.
☐ No. STOP; you do not qualify.

Self-Test 3 –

If you were DIVORCED or LEGALLY SEPARATED as of the last day of the year, answer the questions below to see if you qualify.

1. Did your child, adopted child, stepchild, or grandchild live with you for more than half the year?
☐ Yes. Go to question 7.
☐ No. Go to question 2.
2. Did you have a dependent foster child living with you for the entire year?
☐ Yes. Go to question 3.
☐ No. Go to question 4.
3. Did the child's parent live with you and the child during the year?
☐ Yes. Go to question 4.
☐ No. Go to question 7.
4. Other than your child, adopted child, stepchild, grandchild, or dependent foster child, did you have a qualifying relative who was your dependent?
☐ Yes. Go to question 5.
☐ No. STOP; you do not qualify.
5. Was this person your parent (father or mother)?
☐ Yes. Go to question 6.
☐ No. Go to question 7.
6. Was your dependent parent (father or mother) a citizen or national of the U.S. or a resident of the U.S., Canada, or Mexico?
☐ Yes. Go to question 10.
☐ No. STOP; you do not qualify.
7. Did you, your spouse (ex-spouse), and the person who may qualify you for the head of household filing status live together during the year?
☐ Yes. Go to question 8.
☐ No. Go to question 9.
8. Did the person who may qualify you live with you for more than half the year? You may include one half the time that you, your spouse (ex-spouse), and the qualifying person lived together, and all of the time that you and the qualifying person lived together without your spouse.
☐ Yes. Go to question 10.
☐ No. STOP; you do not qualify.

9. Did the person who may qualify you live with you for more than half the year?

- ☐ Yes. Go to question 10.
- ☐ No. STOP; you do not qualify.

10. Did you pay more than half the cost of keeping up your home or the home of your dependent parent (father or mother) during the year?

- ☐ Yes. You qualify to use the head of household filing status.
 - ☐ No. STOP; you do not qualify.
-

Definitions of Terms

Adopted Child

Before legal adoption, a child is considered your child if he or she was placed with you for adoption by an authorized agency. The child must have been a member of your household. If the child was not placed with you by such an agency, the child will meet this test only if he or she was a member of your household for the entire year. A child whom you legally adopted is considered your child by blood.

Annulment

If you were married in the tax year but the marriage was later annulled, you are treated as having been unmarried during the year.

Child

A child qualifying you for the head of household filing status must be your child, grandchild (a grandchild does not qualify you if you are married), stepchild, adopted child, or foster child who is:

- Single as of the last day of the year, and whom you can claim as your dependent. If you are unmarried, you do not have to be able to claim the child as your dependent unless the child was your foster child. If the child is your foster child, you must be able to claim this child as your dependent and the child must have lived with you for the entire year.
- Married as of the last day of the year. You must be able to claim the child as your dependent. However, if your married child's other parent claims the child under rules for noncustodial parent, you do not have to be able to claim the child as your dependent.

Considered Unmarried

If you were married on the last day of the tax year or if your spouse died during the tax year, you may be considered unmarried for head of household purposes if you meet **all** of the following requirements:

- You filed a tax return separate from your spouse's tax return,
- You paid more than half the cost of keeping up your home for the year,
- Your spouse did not live in your home at any time during the last six months of the year (see Temporary Absence), and
- Your home was the main home of your dependent child, stepchild, or adopted child for more than half the year or your dependent foster child for the entire year.

You can still meet this requirement if you cannot claim your child as your dependent only because:

- You, as the child's custodial parent, stated in writing to the noncustodial parent that the noncustodial parent may claim the dependent exemption credit to which you were entitled, or
- The noncustodial parent provided at least \$600 of support for the child and claimed an exemption for the child under a pre-1985 decree of divorce or separation, or a pre-1985 written agreement.

Death or Birth

If the person whom you believe qualifies you to file as head of household is born or dies during the year, you may be able to claim the head of household filing status. You must have provided more than half the cost of keeping up a home that was the person's main home for more than half the year. However, the requirement that the home must have been the person's main home for more than half the year does not apply if the person was not alive for more than half the year. In that case, the home must have been the person's main home for the period that the person was alive during the year.

Dependent

For you to claim another person as your dependent, **all** the following five tests must be met:

1. Relationship or Member of Household Test
2. Citizenship Test
3. Joint Return Test
4. Gross Income Test
5. Support Test

Relationship or Member of Household Test. To meet this test, the person must be related to you **or** live with you for the entire year as a member of your household. If at anytime during the year the person was your spouse, you can not claim that person as a dependent. Please note: A person is not considered your relative simply because the person is a member of your household. See Qualifying Relative for a list of relatives who can meet this test.

Citizenship Test. To meet this test, for some part of the calendar year in which your tax year begins, the person must be a U.S. citizen or national, or a resident of the U.S., Canada, or Mexico.

Joint Return Test. Even if the other dependency tests are met, you are generally not allowed an exemption for your dependent if he or she files a joint federal tax return. You may take an exemption for a married dependent who files a joint federal return if **all** the following apply:

- Neither your dependent nor your dependent's spouse is required to file a federal return, and
- Neither your dependent nor your dependent's spouse would have a federal tax liability if they filed separate returns, and
- Your dependent and your dependent's spouse only file a joint federal return to get a refund of tax withheld.

Gross Income Test. Generally, you may not take an exemption for a dependent if that person had gross income equal to or more than the federal allowable dependent exemption amount for that particular year. That amount is \$2,800 for tax year 2000. For more information about gross income, see IRS Publication 17, *Your Personal Income Tax*.

This test does not apply if the person is your child and is under 19 years old or a full-time student under 24 years old.

For purposes of the Gross Income Test,

- A child is your son, stepson, daughter, stepdaughter, a legally adopted child, or a child placed with you by an authorized placement agency for your legal adoption. A foster child who was a member of your household for the entire year is also considered your child.
- Your child was a student if, during some part of each of five calendar months during the calendar year (not necessarily consecutive), he or she was:
 - A full-time student at a school that has a regular teaching staff, course of study, and a regularly enrolled student body in attendance, or
 - A student taking a full-time, on-farm training course given by a school described in the preceding paragraph, or by a state, county, or local government.

Support Test. You must provide more than half of a person's total support during the calendar year to meet the support test. To figure whether you have provided more than half the support, you must compare the amount you contributed for the person's support to the entire amount of support the person received from all sources. All sources include tax exempt income such as social security benefits and Temporary Assistance for Needy Families (formerly Aid to Families with Dependent Children), and the person's own funds used for support. Your contribution may not include any part of the person's support that was paid by the person with the person's own wages, even if you paid the wages. The person's own funds are not support unless they are actually spent for support.

Also, see Multiple Support Agreement. For more information regarding the dependent exemption, see IRS Publication 501, *Exemptions, Standard Deduction, and Filing Information*.

Divorced

To be divorced, you must have a final judgment for dissolution of marriage that is effective by the last day of the tax year. Living apart from your spouse or filing a petition for divorce is not the same as having a final decree of divorce.

Foster Child

A foster child is a child who is in the care of a person or persons (other than the parents or adopted parents of the child) who care for the child as their own child. The foster relationship with the individual must have begun while the individual was a minor (i.e., under the age of 18). The circumstances under which the child became a member of the household does not affect his or her status as a foster child. A foster child may be considered your child by blood if you are entitled to a dependent exemption for the child, your home was the main home of the child for the entire year, and the child's parent did not live in your home. However, if a government or a tax-exempt child placement agency makes payments to you as a foster parent, the child cannot be claimed as your dependent and you will not qualify for the head of household filing status on the basis of this child.

Generally, if a child who was not your own child lived with you, and at the same time the child's parent lived with you, the child cannot be considered your foster child. Such a child cannot qualify you for the head of household filing status, even if the child lived with you during the entire year, you paid all of the household expenses, and you paid all of the child's support.

Joint Custody

If you have joint custody of your child, to qualify for the head of household filing status you must still meet all the requirements for the filing status. (See the General Rules on page 41.) These requirements include the following:

1. Your child must have lived with you for more than half the year.
2. You must have paid more than half the cost of keeping up your home.

Keeping Up Your Home

You are keeping up your home only if you pay more than half the cost of keeping up the home for the year. Generally, if two or more people keep up the same home, only one of the people could pay more than half the costs and qualify for the head of household filing status. If two or more families occupy the same dwelling but maintain separate finances, and each family does not contribute to the support of the other family, each family may be treated as keeping up a separate home. The taxpayer who provides more than half the cost of maintaining that separate home is treated as keeping up that separate home. To determine whether you paid more than half the cost of keeping up your home, complete the following worksheet.

Do not include costs of clothing, education, medical treatment, vacations, life insurance, transportation, rental value of a home you own, or value of your services or those of the person qualifying you as head of household. Temporary Assistance for Needy Families (formerly Aid to Families with Dependent Children) payments you use to keep up your home DO NOT count as amounts you paid.

Amount You Paid	Cost of Keeping Up Your Home	Total Cost
Rent	\$ _____	\$ _____
Mortgage Interest	\$ _____	\$ _____
Property Taxes	\$ _____	\$ _____
Property Insurance	\$ _____	\$ _____
Utilities	\$ _____	\$ _____
Upkeep/Repairs	\$ _____	\$ _____
Food Consumed on the premises	\$ _____	\$ _____
Other household expenses	\$ _____	\$ _____
Totals	\$ _____	\$ _____
Minus total amount you paid		\$ (_____)
Amount others paid		\$ _____

If the above results show that you paid more than half the total cost, you meet the requirement of keeping up your home.

Legally Separated

To be legally separated, you must be separated from your spouse under a final decree of legal separation that is effective by the last day of the tax year. A final decree of legal separation is not the same as an informal separation agreement, a petition for divorce or separation, or an interlocutory judgment for dissolution of marriage. Simply living apart from a spouse is not the same as being legally separated under a final decree of legal separation.

Main Home

For more than half the year, your home must be your main home and the main home of the person who you believe qualifies you for head of household filing status. Generally, the location of your and the other person's main home is determined by where you and the other person actually live. You and the other person must have lived together in your home for more than half the year, except for temporary absences. (See Parent (Father or Mother) and Temporary Absence.)

Married

If you are not unmarried under the situations shown under Unmarried, you are married.

More than half the year

Just because someone lived with you for six months does not mean that the person lived with you for more than half the year. A year has 365 days, and more than half the year is 183 days. (A leap year has 366 days, and more than half a leap year is 184 days.)

To determine how many days your home was a person's main home, follow these guidelines:

- If you were not married at any time during the year, count all of the days that the person lived with you in your home.
- If you were married at any time during the year and were divorced or legally separated as of the last day of the year, add together
 - Half the number of days that you, your spouse, and the person lived together and
 - All of the days that you and the person lived together in your home without your spouse (ex-spouse).

-
- If you were married as of the last day of the year, and you did not live with your spouse at any time during the last six months of the year, add together
 - Half the number of days that you, your spouse, and the person lived together and
 - All of the days that you and the person lived together in your home without your spouse.
 - If you were married as of the last day of the year, and you lived with your spouse at any time during the last six months of the year, you cannot qualify for the head of household filing status.

Multiple Support Agreement

Sometimes no one provides more than half the support for an individual. Instead, two or more persons, each of whom would be able to take the exemption but for the support test (see Dependent), together provide more than half the individual's support. When this happens, those providing the support can agree that any one of them who individually provides more than 10% of the individual's support (but only one of those providing support) can take an exemption for that individual.

If you can take an exemption for a person only because of a multiple support agreement, that person **cannot** qualify you for the head of household filing status.

National

A U.S. national is an individual who, although not a U.S. citizen, owes allegiance to the U.S. This includes American Samoans and Northern Mariana Islanders who chose to become U.S. nationals instead of U.S. citizens. For more information, refer to IRS Publication 519, *U.S. Tax Guide for Aliens*, or contact your local Immigration and Naturalization Service.

Noncustodial Parent

The parent who has custody of a child for the greater part of the year is the child's custodial parent. The custodial parent is generally treated as the parent who provides more than half the child's support.

The noncustodial parent will be treated as providing more than half the child's support if:

1. The custodial parent signs a written declaration (or IRS Form 8332) that he or she will not claim the exemption for the child and the noncustodial parent attaches this written declaration to his or her return; or
2. A decree or agreement went into effect after 1984 and it unconditionally states that the noncustodial parent can claim the child as a dependent; or
3. A decree or agreement executed before 1985 provides that the noncustodial parent is entitled to the exemption, and he or she provides at least \$600 for the child's support during the year, unless the pre-1985 decree or agreement is modified after 1984 to specify that this provision will not apply.

Nonresident Alien

If you were a nonresident alien during any part of the year, you may not qualify for head of household filing status even though you may meet all of the other rules for the filing status.

Nonresident Alien Spouse

You are unmarried for head of household purposes if your spouse was a nonresident alien at any time during the year and you do not choose to treat your nonresident alien spouse as a resident alien. Under these circumstances, your spouse is not your relative and cannot qualify you for the head of household filing status. However, you are married for head of household purposes if you have chosen to treat your spouse as a resident alien. For more information, refer to IRS Publication 519, *U.S. Tax Guide for Aliens*.

Parent (Father or Mother)

If you were unmarried, you may be eligible for the head of household filing status even if your father or mother did not live with you. However, your parent must have been a citizen or national of the United States, or a resident of the United States, Canada, or Mexico. You must be able to claim your parent as a dependent and you must have paid more than half the cost of keeping up a home that was your parent's main home for the entire year. Your parent's main home could have been his or her own home, such as a house or apartment, or could have been any other living accommodation.

Qualifying Relative

Whether a relative may be your qualifying relative for the head of household filing status is determined by your marital status on the last day of the year.

If you were married on the last day of the year only your child, adopted child, or stepchild for whom you are entitled to a dependent exemption credit may qualify you for the head of household filing status. (Also, see Unmarried, Considered Unmarried, and Foster Child.)

If you were unmarried on the last day of the year, any person who had the following relationship with you may qualify you for head of household filing status:

1. Your child, grandchild, stepchild, or adopted child (see Foster Child) who is:
 - a. Single as of the last day of the year, or
 - b. Married as of the last day of the year, if you are entitled to a dependent exemption credit for the child. If the only reason you are not entitled to a dependent exemption credit for your married child is because the child's other parent took a dependent exemption credit for the child under the special rules for a noncustodial parent, your married child may still qualify you for head of household filing status.
2. Any relative listed below for whom you may claim a dependent exemption credit.

Parent	Son-in-law	Brother	Brother-in-law
Grandparent	Daughter-in-law	Sister	Sister-in-law
Mother-in-law	Father-in-law	Half Sister	Half Brother
Uncle*	Nephew+	Stepbrother	Stepsister
Aunt*	Niece+	Stepmother	Stepfather

* An uncle or aunt may qualify you only if he or she is the brother or sister of your father or mother.

+ A nephew or niece may qualify you only if he or she is the child of your brother or sister.

Any of the relationships listed above that were established by marriage are not ended by death or divorce.

A person who is not one of the relatives listed above cannot qualify you for the head of household filing status. Cousins are descendants of a brother or sister of your parents and do NOT qualify under the relationship test as relatives.

Under no circumstances shall the same person be used to qualify more than one taxpayer for the head of household filing status for the same year.

Stepchild

A stepchild is not your natural child but is the natural or adopted child of your spouse. To have a stepchild, you must have at some time been married to the child's parent.

Temporary Absence

Even if you, your spouse, or your qualifying individual was temporarily absent from your home, you are considered to have occupied the same household. Temporary absences include those due to illness, education, business, vacations, military service, and, in some cases, incarceration. If you or the qualifying individual were absent, it must have been reasonable to assume that you or your qualifying individual would return to the household after the temporary absence, and you must have continued to maintain a household in anticipation of the return.

Unmarried

You were unmarried if one of the following applied on the last day of the year:

- You had never married, or
- Your marriage was annulled and you did not marry after the annulment, or
- Your spouse died in a prior year and you did not remarry, or
- You were legally divorced from your spouse under a final decree of divorce. Neither a petition for divorce nor an interlocutory decree of divorce is the same as a final decree of divorce. Until the final decree of divorce is issued, a married taxpayer remains married, or
- You were legally separated from your spouse under a final decree of legal separation. A final decree of legal separation is not the same as an informal separation agreement, a petition for divorce or separation, or an interlocutory judgment for dissolution of marriage. Just living apart from your spouse is not the same as being legally separated under a final decree of legal separation.

If your spouse was a nonresident alien at any time during the year and you do not choose to treat your nonresident alien spouse as a resident alien, you are unmarried for head of household purposes.

Widow or Widower

The date of your spouse's death determines whether you were married or unmarried for tax purposes.

If your spouse died during the year, you are considered as married at the end of the year, unless your spouse was a nonresident alien spouse at some time during the year.

If your spouse died in a prior year and you have not remarried, you were unmarried.

Frequently Asked Questions

1. What if I can't file by April 16, 2001, and I think I owe tax?

You must pay 100% of the amount you owe by April 16, 2001, to avoid interest and penalties. If you cannot file because you have not received all your Form(s) W-2, estimate the amount of tax you owe by completing form FTB 3519, Payment Voucher for Automatic Extension for Individuals on page 33. Mail it to the FTB with your payment by April 16, 2001. Then, when you receive all your Form(s) W-2, complete and mail your return by October 15, 2001.

2. I did not get my Form W-2. What should I do?



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If you do not receive all your Forms W-2 by January 31, 2001, contact your employer. Only your employer can issue or correct a Form W-2. For more information, call (800) 338-0505, select personal income tax, then general information, and enter code **204** when instructed.

3. How can I get help?

There are more than 1,500 sites throughout California where trained volunteers provide free help during the tax filing season to persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. Armed Forces. From January 2 through April 16, 2001 a list of locations is available on our Website (www.ftb.ca.gov) or you may call the FTB at (800) 852-5711 to find a location near you.

4. What do I do if I can't pay what I owe with my 2000 return?



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Pay as much as you can when you file your return. If you cannot pay your tax in full with your return, you can request approval to make monthly payments. However, you will be charged interest and may be charged an underpayment penalty on the tax not paid by April 16, 2001, even if your request to pay in installments is approved. To make monthly payments, fill out form FTB 3567, Installment Agreement Request, and mail it to the address on the form. Do not mail it with your return.

The Installment Agreement Request might not be processed and approved until after your return is processed, and you may receive a bill before you receive approval of your request.

To order this form by phone, call (800) 338-0505, select personal income tax, then select forms request, and enter code **949**. Or go to our Website at: www.ftb.ca.gov

5. How long will it take to get my refund?



112

If you file electronically, you will get the fastest possible refund. Your refund check will be in the mail within 7 to 10 calendar days (or if you request direct deposit, the refund will post to your bank account within 5 to 7 banking days) from the time the FTB receives your electronic return. For more information about electronic filing, go to our Website at: www.ftb.ca.gov or call (800) 338-0505, select personal income tax, then select general information, and enter code **112** when instructed.

If you do not electronically file your return, you should receive your refund check, or if you request direct deposit the refund should post to your account, within 6 to 8 weeks after you file your return.

6. I expected my refund by now, how can I check on the status?

You can check on the status of your refund over the Internet. Go to our Website at: www.ftb.ca.gov

You can also call our automated phone service. See the back cover for more information.

7. I discovered an error on my tax return, what shall I do?

If you discover that you made an error on your California income tax return after you filed it, use Form 540X, Amended Individual Income Tax Return, to correct your return. See "Order Forms and Publication" on the back cover.

8. The Internal Revenue Service (IRS) made changes to my federal return, what should I do?

If your federal income tax return is examined and changed by the IRS and you owe additional tax, you must report these changes to the FTB within six months of the date of the final federal determination. If the changes made by IRS result in a refund due for California, you must claim a refund within two years of the date of the final federal determination. You may either use Form 540X to correct the California income tax return you already filed, or you may send a copy of the federal changes to:

ATTN RAR/VOL, AUDIT SECTION
FRANCHISE TAX BOARD
PO BOX 1998
RANCHO CORDOVA CA 95741-1998

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information.

Note: You do not have to file Form 540X if the changes do not affect your California tax liability.

9. I will be moving after I file my return. How do I notify the FTB of my new address?

You can notify the FTB of your new address by using form FTB 3533, Change of Address. This form is available on our Website (www.ftb.ca.gov) as a fillable form or you may call (800) 852-5711 and select option 5 to report a change of address.

After filing your return, you should report a change of address to us for up to 4 years, especially if you leave the state and no longer have a requirement to file a California return.

Additional Information

California Sales and Use Tax

In general, the purchase of goods outside California that are brought into the state for storage, use, or other consumption may be subject to use tax. The use tax rate is the same as the sales tax rate in effect where the goods will be stored, used, or consumed; usually your residence address. The tax is based on the purchase price of the goods.

- **If you purchased goods from an out-of-state retailer** (such as a mail order firm) and sales tax would have been charged if you purchased the goods in California, you may owe the use tax on your purchase if the out-of-state retailer did not collect the California tax.
- **If you traveled to a foreign country and brought goods home with you**, the use tax will be based on the purchase price of the goods you listed on your U.S. Customs Declaration after deduction of the \$400 per individual exemption allowable by law within any 30-day period. This deduction does not apply to goods sent or shipped to California by common carrier.

Your tax liability may be calculated by multiplying the sales tax rate at your residence times the cost of the goods purchased. Send your payment to:

STATE BOARD OF EQUALIZATION
PO BOX 942879
SACRAMENTO CA 94279-0001

with a brief statement listing your name, address, daytime telephone number, cost and description of the goods purchased. Board of Equalization Pamphlet 79-B contains additional information and a form you may use to report the tax. An electronic version of this pamphlet may be found in the Board of Equalization's Website at: www.boe.ca.gov/pdf/pub79b.pdf

If you file a federal Schedule C (Form 1040), Profit or Loss From Business, with your federal income tax return and are in the business of selling tangible personal property, you may be required to obtain a seller's permit with the State Board of Equalization.

If you have any questions concerning the taxability of a purchase, or want information about obtaining a seller's permit, please contact the State Board of Equalization's toll-free number at (800) 400-7115, to talk to a Customer Service Representative. Representatives are available from 8 a.m. to 5 p.m., Monday - Friday, excluding state holidays.

Collection Fees

The FTB is required to assess collection and filing enforcement cost recovery fees on delinquent accounts.

Deceased Taxpayers

A final return must be filed for a person who died in 2000 if a return normally would be required. The administrator or executor, if one is appointed, or beneficiary must file the return. Please print "deceased" and the date of death next to the taxpayer's name at the top of the return.

If you are a surviving spouse and no administrator or executor has been appointed, you may file a joint return if you did not remarry during 2000. Indicate next to your signature that you are the surviving spouse.

You may also file a joint return with an administrator or executor acting on behalf of the deceased taxpayer.

If you file a return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, you must attach certified copies of the letters of administration or letters testamentary) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate when you file a return and claim a refund due.

Innocent Spouse Relief

You may qualify for relief from liability for tax on a joint return if (1) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (2) you are divorced, separated, or no longer living with your spouse, **or** (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. In addition, you may qualify for relief pursuant to a divorce decree. If any of the circumstances fit you, you may apply by writing a letter to the FTB requesting relief. Your request should include your name, your social security number, the year or years in question, a statement explaining why you believe you qualify for relief, and if applicable, a copy of your court order. Mail your request to:

ANALYSIS & LEGAL SECTION MS G-8
FRANCHISE TAX BOARD
PO BOX 2952
SACRAMENTO CA 95812-2952

Military Personnel

If you are a member of the U.S. Armed Forces and need additional information on how to file your return, get FTB Pub. 1032, Tax Information for Military Personnel. See “Order Forms and Publications” on page 63.

Requesting a Copy of Your Tax Return

The FTB keeps personal income tax returns for three and one-half years from the original due date. If you need to get a copy of a return from those years, you must request it by writing a letter or by completing form FTB 3516, Request for Copy of Personal Income Tax or Fiduciary Return. In most cases, there is a \$10 fee for each tax year you request. However, there is no charge if: you are requesting a return and any audit reports attached in connection with an audit or collection activity; you were the victim of a designated California or federal disaster; or you request copies from a district office that assisted you in completing your return. See “Order Forms and Publications” on page 63.

Vehicle License Fees for Federal Schedule A

On your federal Schedule A, you may deduct the California motor vehicle license fee listed on your Vehicle Registration Billing Notice from the Department of Motor Vehicles. The other fees listed on your billing notice such as registration fee, weight fee, and county fees are not deductible.

Voting Is Everybody's Business

You may register to vote if you meet these requirements:

- You are a United States citizen;
- You are a resident of California;
- You will be 18 years old by the date of the next election; and
- You are not in prison or on parole for the conviction of a felony.

You need to re-register every time you move, change your name, or wish to change political parties. In order to vote in an election, you must be registered to vote at least 29 days before that election. To obtain a Voter Registration Card, call the Secretary of State's office toll-free voter hotline at (800) 345-VOTE.

It's Your Right . . . Register and Vote

2000 California Tax Table

To Find Your Tax:

- Read down the column labeled "If Your Taxable Income Is . . ." to find the range that includes your taxable income from Form 540A, line 16.
- Read across the columns labeled "The Tax For Filing Status" until you find the tax that applies for your taxable income and filing status.

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er) 4 (Head of Household)														
If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
1	50	0	0	0	3,451	3,550	35	35	35	6,951	7,050	85	70	70
51	150	1	1	1	3,551	3,650	36	36	36	7,051	7,150	87	71	71
151	250	2	2	2	3,651	3,750	37	37	37	7,151	7,250	89	72	72
251	350	3	3	3	3,751	3,850	38	38	38	7,251	7,350	91	73	73
351	450	4	4	4	3,851	3,950	39	39	39	7,351	7,450	93	74	74
451	550	5	5	5	3,951	4,050	40	40	40	7,451	7,550	95	75	75
551	650	6	6	6	4,051	4,150	41	41	41	7,551	7,650	97	76	76
651	750	7	7	7	4,151	4,250	42	42	42	7,651	7,750	99	77	77
751	850	8	8	8	4,251	4,350	43	43	43	7,751	7,850	101	78	78
851	950	9	9	9	4,351	4,450	44	44	44	7,851	7,950	103	79	79
951	1,050	10	10	10	4,451	4,550	45	45	45	7,951	8,050	105	80	80
1,051	1,150	11	11	11	4,551	4,650	46	46	46	8,051	8,150	107	81	81
1,151	1,250	12	12	12	4,651	4,750	47	47	47	8,151	8,250	109	82	82
1,251	1,350	13	13	13	4,751	4,850	48	48	48	8,251	8,350	111	83	83
1,351	1,450	14	14	14	4,851	4,950	49	49	49	8,351	8,450	113	84	84
1,451	1,550	15	15	15	4,951	5,050	50	50	50	8,451	8,550	115	85	85
1,551	1,650	16	16	16	5,051	5,150	51	51	51	8,551	8,650	117	86	86
1,651	1,750	17	17	17	5,151	5,250	52	52	52	8,651	8,750	119	87	87
1,751	1,850	18	18	18	5,251	5,350	53	53	53	8,751	8,850	121	88	88
1,851	1,950	19	19	19	5,351	5,450	54	54	54	8,851	8,950	123	89	89
1,951	2,050	20	20	20	5,451	5,550	55	55	55	8,951	9,050	125	90	90
2,051	2,150	21	21	21	5,551	5,650	57	56	56	9,051	9,150	127	91	91
2,151	2,250	22	22	22	5,651	5,750	59	57	57	9,151	9,250	129	92	92
2,251	2,350	23	23	23	5,751	5,850	61	58	58	9,251	9,350	131	93	93
2,351	2,450	24	24	24	5,851	5,950	63	59	59	9,351	9,450	133	94	94
2,451	2,550	25	25	25	5,951	6,050	65	60	60	9,451	9,550	135	95	95
2,551	2,650	26	26	26	6,051	6,150	67	61	61	9,551	9,650	137	96	96
2,651	2,750	27	27	27	6,151	6,250	69	62	62	9,651	9,750	139	97	97
2,751	2,850	28	28	28	6,251	6,350	71	63	63	9,751	9,850	141	98	98
2,851	2,950	29	29	29	6,351	6,450	73	64	64	9,851	9,950	143	99	99
2,951	3,050	30	30	30	6,451	6,550	75	65	65	9,951	10,050	145	100	100
3,051	3,150	31	31	31	6,551	6,650	77	66	66	10,051	10,150	147	101	101
3,151	3,250	32	32	32	6,651	6,750	79	67	67	10,151	10,250	149	102	102
3,251	3,350	33	33	33	6,751	6,850	81	68	68	10,251	10,350	151	103	103
3,351	3,450	34	34	34	6,851	6,950	83	69	69	10,351	10,450	153	104	104

Continued on next page.

2000 California Tax Table –Continued

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er) 4 (Head of Household)														
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
10,451	10,550	155	105	105	14,451	14,550	267	181	181	18,451	18,550	427	261	261
10,551	10,650	157	106	106	14,551	14,650	271	183	183	18,551	18,650	431	263	263
10,651	10,750	159	107	107	14,651	14,750	275	185	185	18,651	18,750	435	265	265
10,751	10,850	161	108	108	14,751	14,850	279	187	187	18,751	18,850	439	267	267
10,851	10,950	163	109	109	14,851	14,950	283	189	189	18,851	18,950	443	269	269
10,951	11,050	165	111	111	14,951	15,050	287	191	191	18,951	19,050	447	271	271
11,051	11,150	167	113	113	15,051	15,150	291	193	193	19,051	19,150	451	273	273
11,151	11,250	169	115	115	15,151	15,250	295	195	195	19,151	19,250	455	275	275
11,251	11,350	171	117	117	15,251	15,350	299	197	197	19,251	19,350	459	277	277
11,351	11,450	173	119	119	15,351	15,450	303	199	199	19,351	19,450	463	279	279
11,451	11,550	175	121	121	15,451	15,550	307	201	201	19,451	19,550	467	281	281
11,551	11,650	177	123	123	15,551	15,650	311	203	203	19,551	19,650	471	283	283
11,651	11,750	179	125	125	15,651	15,750	315	205	205	19,651	19,750	475	285	285
11,751	11,850	181	127	127	15,751	15,850	319	207	207	19,751	19,850	479	287	287
11,851	11,950	183	129	129	15,851	15,950	323	209	209	19,851	19,950	483	289	289
11,951	12,050	185	131	131	15,951	16,050	327	211	211	19,951	20,050	487	291	291
12,051	12,150	187	133	133	16,051	16,150	331	213	213	20,051	20,150	491	293	293
12,151	12,250	189	135	135	16,151	16,250	335	215	215	20,151	20,250	495	295	295
12,251	12,350	191	137	137	16,251	16,350	339	217	217	20,251	20,350	499	297	297
12,351	12,450	193	139	139	16,351	16,450	343	219	219	20,351	20,450	503	299	299
12,451	12,550	195	141	141	16,451	16,550	347	221	221	20,451	20,550	508	301	301
12,551	12,650	197	143	143	16,551	16,650	351	223	223	20,551	20,650	514	303	303
12,651	12,750	199	145	145	16,651	16,750	355	225	225	20,651	20,750	520	305	305
12,751	12,850	201	147	147	16,751	16,850	359	227	227	20,751	20,850	526	307	307
12,851	12,950	203	149	149	16,851	16,950	363	229	229	20,851	20,950	532	309	309
12,951	13,050	207	151	151	16,951	17,050	367	231	231	20,951	21,050	538	311	311
13,051	13,150	211	153	153	17,051	17,150	371	233	233	21,051	21,150	544	313	313
13,151	13,250	215	155	155	17,151	17,250	375	235	235	21,151	21,250	550	315	315
13,251	13,350	219	157	157	17,251	17,350	379	237	237	21,251	21,350	556	317	317
13,351	13,450	223	159	159	17,351	17,450	383	239	239	21,351	21,450	562	319	319
13,451	13,550	227	161	161	17,451	17,550	387	241	241	21,451	21,550	568	321	321
13,551	13,650	231	163	163	17,551	17,650	391	243	243	21,551	21,650	574	323	323
13,651	13,750	235	165	165	17,651	17,750	395	245	245	21,651	21,750	580	325	325
13,751	13,850	239	167	167	17,751	17,850	399	247	247	21,751	21,850	586	327	327
13,851	13,950	243	169	169	17,851	17,950	403	249	249	21,851	21,950	592	329	329
13,951	14,050	247	171	171	17,951	18,050	407	251	251	21,951	22,050	598	331	331
14,051	14,150	251	173	173	18,051	18,150	411	253	253	22,051	22,150	604	333	333
14,151	14,250	255	175	175	18,151	18,250	415	255	255	22,151	22,250	610	335	335
14,251	14,350	259	177	177	18,251	18,350	419	257	257	22,251	22,350	616	337	337
14,351	14,450	263	179	179	18,351	18,450	423	259	259	22,351	22,450	622	339	339

Continued on next page.

2000 California Tax Table –Continued

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er) 4 (Head of Household)														
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
22,451	22,550	628	341	341	26,451	26,550	868	433	433	30,451	30,550	1,151	593	593
22,551	22,650	634	343	343	26,551	26,650	874	437	437	30,551	30,650	1,159	597	597
22,651	22,750	640	345	345	26,651	26,750	880	441	441	30,651	30,750	1,167	601	601
22,751	22,850	646	347	347	26,751	26,850	886	445	445	30,751	30,850	1,175	605	605
22,851	22,950	652	349	349	26,851	26,950	892	449	449	30,851	30,950	1,183	609	609
22,951	23,050	658	351	351	26,951	27,050	898	453	453	30,951	31,050	1,191	613	613
23,051	23,150	664	353	353	27,051	27,150	904	457	457	31,051	31,150	1,199	617	617
23,151	23,250	670	355	355	27,151	27,250	910	461	461	31,151	31,250	1,207	621	621
23,251	23,350	676	357	357	27,251	27,350	916	465	465	31,251	31,350	1,215	625	625
23,351	23,450	682	359	359	27,351	27,450	922	469	469	31,351	31,450	1,223	629	629
23,451	23,550	688	361	361	27,451	27,550	928	473	473	31,451	31,550	1,231	633	633
23,551	23,650	694	363	363	27,551	27,650	934	477	477	31,551	31,650	1,239	637	637
23,651	23,750	700	365	365	27,651	27,750	940	481	481	31,651	31,750	1,247	641	641
23,751	23,850	706	367	367	27,751	27,850	946	485	485	31,751	31,850	1,255	645	645
23,851	23,950	712	369	369	27,851	27,950	952	489	489	31,851	31,950	1,263	649	649
23,951	24,050	718	371	371	27,951	28,050	958	493	493	31,951	32,050	1,271	653	653
24,051	24,150	724	373	373	28,051	28,150	964	497	497	32,051	32,150	1,279	657	657
24,151	24,250	730	375	375	28,151	28,250	970	501	501	32,151	32,250	1,287	661	661
24,251	24,350	736	377	377	28,251	28,350	976	505	505	32,251	32,350	1,295	665	665
24,351	24,450	742	379	379	28,351	28,450	983	509	509	32,351	32,450	1,303	669	669
24,451	24,550	748	381	381	28,451	28,550	991	513	513	32,451	32,550	1,311	673	673
24,551	24,650	754	383	383	28,551	28,650	999	517	517	32,551	32,650	1,319	677	677
24,651	24,750	760	385	385	28,651	28,750	1,007	521	521	32,651	32,750	1,327	681	681
24,751	24,850	766	387	387	28,751	28,850	1,015	525	525	32,751	32,850	1,335	685	685
24,851	24,950	772	389	389	28,851	28,950	1,023	529	529	32,851	32,950	1,343	689	689
24,951	25,050	778	391	391	28,951	29,050	1,031	533	533	32,951	33,050	1,351	693	693
25,051	25,150	784	393	393	29,051	29,150	1,039	537	537	33,051	33,150	1,359	697	697
25,151	25,250	790	395	395	29,151	29,250	1,047	541	541	33,151	33,250	1,367	701	701
25,251	25,350	796	397	397	29,251	29,350	1,055	545	545	33,251	33,350	1,375	705	705
25,351	25,450	802	399	399	29,351	29,450	1,063	549	549	33,351	33,450	1,383	709	710
25,451	25,550	808	401	401	29,451	29,550	1,071	553	553	33,451	33,550	1,391	713	716
25,551	25,650	814	403	403	29,551	29,650	1,079	557	557	33,551	33,650	1,399	717	722
25,651	25,750	820	405	405	29,651	29,750	1,087	561	561	33,651	33,750	1,407	721	728
25,751	25,850	826	407	407	29,751	29,850	1,095	565	565	33,751	33,850	1,415	725	734
25,851	25,950	832	409	409	29,851	29,950	1,103	569	569	33,851	33,950	1,423	729	740
25,951	26,050	838	413	413	29,951	30,050	1,111	573	573	33,951	34,050	1,431	733	746
26,051	26,150	844	417	417	30,051	30,150	1,119	577	577	34,051	34,150	1,439	737	752
26,151	26,250	850	421	421	30,151	30,250	1,127	581	581	34,151	34,250	1,447	741	758
26,251	26,350	856	425	425	30,251	30,350	1,135	585	585	34,251	34,350	1,455	745	764
26,351	26,450	862	429	429	30,351	30,450	1,143	589	589	34,351	34,450	1,463	749	770

Continued on next page.

2000 California Tax Table –Continued

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er) 4 (Head of Household)														
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
34,451	34,550	1,471	753	776	38,451	38,550	1,826	913	1,016	42,451	42,550	2,198	1,106	1,280
34,551	34,650	1,479	757	782	38,551	38,650	1,835	917	1,022	42,551	42,650	2,207	1,112	1,288
34,651	34,750	1,487	761	788	38,651	38,750	1,845	921	1,028	42,651	42,750	2,217	1,118	1,296
34,751	34,850	1,495	765	794	38,751	38,850	1,854	925	1,034	42,751	42,850	2,226	1,124	1,304
34,851	34,950	1,503	769	800	38,851	38,950	1,863	929	1,040	42,851	42,950	2,235	1,130	1,312
34,951	35,050	1,511	773	806	38,951	39,050	1,873	933	1,046	42,951	43,050	2,245	1,136	1,320
35,051	35,150	1,519	777	812	39,051	39,150	1,882	937	1,052	43,051	43,150	2,254	1,142	1,328
35,151	35,250	1,527	781	818	39,151	39,250	1,891	941	1,058	43,151	43,250	2,263	1,148	1,336
35,251	35,350	1,535	785	824	39,251	39,350	1,900	945	1,064	43,251	43,350	2,272	1,154	1,344
35,351	35,450	1,543	789	830	39,351	39,450	1,910	949	1,070	43,351	43,450	2,282	1,160	1,352
35,451	35,550	1,551	793	836	39,451	39,550	1,919	953	1,076	43,451	43,550	2,291	1,166	1,360
35,551	35,650	1,559	797	842	39,551	39,650	1,928	957	1,082	43,551	43,650	2,300	1,172	1,368
35,651	35,750	1,567	801	848	39,651	39,750	1,938	961	1,088	43,651	43,750	2,310	1,178	1,376
35,751	35,850	1,575	805	854	39,751	39,850	1,947	965	1,094	43,751	43,850	2,319	1,184	1,384
35,851	35,950	1,584	809	860	39,851	39,950	1,956	969	1,100	43,851	43,950	2,328	1,190	1,392
35,951	36,050	1,594	813	866	39,951	40,050	1,966	973	1,106	43,951	44,050	2,338	1,196	1,400
36,051	36,150	1,603	817	872	40,051	40,150	1,975	977	1,112	44,051	44,150	2,347	1,202	1,408
36,151	36,250	1,612	821	878	40,151	40,250	1,984	981	1,118	44,151	44,250	2,356	1,208	1,416
36,251	36,350	1,621	825	884	40,251	40,350	1,993	985	1,124	44,251	44,350	2,365	1,214	1,424
36,351	36,450	1,631	829	890	40,351	40,450	2,003	989	1,130	44,351	44,450	2,375	1,220	1,432
36,451	36,550	1,640	833	896	40,451	40,550	2,012	993	1,136	44,451	44,550	2,384	1,226	1,440
36,551	36,650	1,649	837	902	40,551	40,650	2,021	997	1,142	44,551	44,650	2,393	1,232	1,448
36,651	36,750	1,659	841	908	40,651	40,750	2,031	1,001	1,148	44,651	44,750	2,403	1,238	1,456
36,751	36,850	1,668	845	914	40,751	40,850	2,040	1,005	1,154	44,751	44,850	2,412	1,244	1,464
36,851	36,950	1,677	849	920	40,851	40,950	2,049	1,010	1,160	44,851	44,950	2,421	1,250	1,472
36,951	37,050	1,687	853	926	40,951	41,050	2,059	1,016	1,166	44,951	45,050	2,431	1,256	1,480
37,051	37,150	1,696	857	932	41,051	41,150	2,068	1,022	1,172	45,051	45,150	2,440	1,262	1,488
37,151	37,250	1,705	861	938	41,151	41,250	2,077	1,028	1,178	45,151	45,250	2,449	1,268	1,496
37,251	37,350	1,714	865	944	41,251	41,350	2,086	1,034	1,184	45,251	45,350	2,458	1,274	1,504
37,351	37,450	1,724	869	950	41,351	41,450	2,096	1,040	1,192	45,351	45,450	2,468	1,280	1,512
37,451	37,550	1,733	873	956	41,451	41,550	2,105	1,046	1,200	45,451	45,550	2,477	1,286	1,520
37,551	37,650	1,742	877	962	41,551	41,650	2,114	1,052	1,208	45,551	45,650	2,486	1,292	1,528
37,651	37,750	1,752	881	968	41,651	41,750	2,124	1,058	1,216	45,651	45,750	2,496	1,298	1,536
37,751	37,850	1,761	885	974	41,751	41,850	2,133	1,064	1,224	45,751	45,850	2,505	1,304	1,544
37,851	37,950	1,770	889	980	41,851	41,950	2,142	1,070	1,232	45,851	45,950	2,514	1,310	1,552
37,951	38,050	1,780	893	986	41,951	42,050	2,152	1,076	1,240	45,951	46,050	2,524	1,316	1,560
38,051	38,150	1,789	897	992	42,051	42,150	2,161	1,082	1,248	46,051	46,150	2,533	1,322	1,568
38,151	38,250	1,798	901	998	42,151	42,250	2,170	1,088	1,256	46,151	46,250	2,542	1,328	1,576
38,251	38,350	1,807	905	1,004	42,251	42,350	2,179	1,094	1,264	46,251	46,350	2,551	1,334	1,584
38,351	38,450	1,817	909	1,010	42,351	42,450	2,189	1,100	1,272	46,351	46,450	2,561	1,340	1,592

Continued on next page.

2000 California Tax Table –Continued

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er) 4 (Head of Household)														
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
46,451	46,550	2,570	1,346	1,600	50,451	50,550	2,942	1,586	1,943	54,451	54,550	3,314	1,826	2,315
46,551	46,650	2,579	1,352	1,608	50,551	50,650	2,951	1,592	1,952	54,551	54,650	3,323	1,832	2,324
46,651	46,750	2,589	1,358	1,616	50,651	50,750	2,961	1,598	1,962	54,651	54,750	3,333	1,838	2,334
46,751	46,850	2,598	1,364	1,624	50,751	50,850	2,970	1,604	1,971	54,751	54,850	3,342	1,844	2,343
46,851	46,950	2,607	1,370	1,632	50,851	50,950	2,979	1,610	1,980	54,851	54,950	3,351	1,850	2,352
46,951	47,050	2,617	1,376	1,640	50,951	51,050	2,989	1,616	1,989	54,951	55,050	3,361	1,856	2,361
47,051	47,150	2,626	1,382	1,648	51,051	51,150	2,998	1,622	1,999	55,051	55,150	3,370	1,862	2,371
47,151	47,250	2,635	1,388	1,656	51,151	51,250	3,007	1,628	2,008	55,151	55,250	3,379	1,868	2,380
47,251	47,350	2,644	1,394	1,664	51,251	51,350	3,016	1,634	2,017	55,251	55,350	3,388	1,874	2,389
47,351	47,450	2,654	1,400	1,672	51,351	51,450	3,026	1,640	2,027	55,351	55,450	3,398	1,880	2,399
47,451	47,550	2,663	1,406	1,680	51,451	51,550	3,035	1,646	2,036	55,451	55,550	3,407	1,886	2,408
47,551	47,650	2,672	1,412	1,688	51,551	51,650	3,044	1,652	2,045	55,551	55,650	3,416	1,892	2,417
47,651	47,750	2,682	1,418	1,696	51,651	51,750	3,054	1,658	2,055	55,651	55,750	3,426	1,898	2,427
47,751	47,850	2,691	1,424	1,704	51,751	51,850	3,063	1,664	2,064	55,751	55,850	3,435	1,904	2,436
47,851	47,950	2,700	1,430	1,712	51,851	51,950	3,072	1,670	2,073	55,851	55,950	3,444	1,910	2,445
47,951	48,050	2,710	1,436	1,720	51,951	52,050	3,082	1,676	2,082	55,951	56,050	3,454	1,916	2,454
48,051	48,150	2,719	1,442	1,728	52,051	52,150	3,091	1,682	2,092	56,051	56,150	3,463	1,922	2,464
48,151	48,250	2,728	1,448	1,736	52,151	52,250	3,100	1,688	2,101	56,151	56,250	3,472	1,928	2,473
48,251	48,350	2,737	1,454	1,744	52,251	52,350	3,109	1,694	2,110	56,251	56,350	3,481	1,934	2,482
48,351	48,450	2,747	1,460	1,752	52,351	52,450	3,119	1,700	2,120	56,351	56,450	3,491	1,940	2,492
48,451	48,550	2,756	1,466	1,760	52,451	52,550	3,128	1,706	2,129	56,451	56,550	3,500	1,946	2,501
48,551	48,650	2,765	1,472	1,768	52,551	52,650	3,137	1,712	2,138	56,551	56,650	3,509	1,952	2,510
48,651	48,750	2,775	1,478	1,776	52,651	52,750	3,147	1,718	2,148	56,651	56,750	3,519	1,959	2,520
48,751	48,850	2,784	1,484	1,785	52,751	52,850	3,156	1,724	2,157	56,751	56,850	3,528	1,967	2,529
48,851	48,950	2,793	1,490	1,794	52,851	52,950	3,165	1,730	2,166	56,851	56,950	3,537	1,975	2,538
48,951	49,050	2,803	1,496	1,803	52,951	53,050	3,175	1,736	2,175	56,951	57,050	3,547	1,983	2,547
49,051	49,150	2,812	1,502	1,813	53,051	53,150	3,184	1,742	2,185	57,051	57,150	3,556	1,991	2,557
49,151	49,250	2,821	1,508	1,822	53,151	53,250	3,193	1,748	2,194	57,151	57,250	3,565	1,999	2,566
49,251	49,350	2,830	1,514	1,831	53,251	53,350	3,202	1,754	2,203	57,251	57,350	3,574	2,007	2,575
49,351	49,450	2,840	1,520	1,841	53,351	53,450	3,212	1,760	2,213	57,351	57,450	3,584	2,015	2,585
49,451	49,550	2,849	1,526	1,850	53,451	53,550	3,221	1,766	2,222	57,451	57,550	3,593	2,023	2,594
49,551	49,650	2,858	1,532	1,859	53,551	53,650	3,230	1,772	2,231	57,551	57,650	3,602	2,031	2,603
49,651	49,750	2,868	1,538	1,869	53,651	53,750	3,240	1,778	2,241	57,651	57,750	3,612	2,039	2,613
49,751	49,850	2,877	1,544	1,878	53,751	53,850	3,249	1,784	2,250	57,751	57,850	3,621	2,047	2,622
49,851	49,950	2,886	1,550	1,887	53,851	53,950	3,258	1,790	2,259	57,851	57,950	3,630	2,055	2,631
49,951	50,050	2,896	1,556	1,896	53,951	54,050	3,268	1,796	2,268	57,951	58,050	3,640	2,063	2,640
50,051	50,150	2,905	1,562	1,906	54,051	54,150	3,277	1,802	2,278	58,051	58,150	3,649	2,071	2,650
50,151	50,250	2,914	1,568	1,915	54,151	54,250	3,286	1,808	2,287	58,151	58,250	3,658	2,079	2,659
50,251	50,350	2,923	1,574	1,924	54,251	54,350	3,295	1,814	2,296	58,251	58,350	3,667	2,087	2,668
50,351	50,450	2,933	1,580	1,934	54,351	54,450	3,305	1,820	2,306	58,351	58,450	3,677	2,095	2,678

Continued on next page.

2000 California Tax Table –Continued

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er) 4 (Head of Household)														
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
58,451	58,550	3,686	2,103	2,687	62,451	62,550	4,058	2,423	3,059	66,451	66,550	4,430	2,743	3,431
58,551	58,650	3,695	2,111	2,696	62,551	62,650	4,067	2,431	3,068	66,551	66,650	4,439	2,751	3,440
58,651	58,750	3,705	2,119	2,706	62,651	62,750	4,077	2,439	3,078	66,651	66,750	4,449	2,759	3,450
58,751	58,850	3,714	2,127	2,715	62,751	62,850	4,086	2,447	3,087	66,751	66,850	4,458	2,767	3,459
58,851	58,950	3,723	2,135	2,724	62,851	62,950	4,095	2,455	3,096	66,851	66,950	4,467	2,775	3,468
58,951	59,050	3,733	2,143	2,733	62,951	63,050	4,105	2,463	3,105	66,951	67,050	4,477	2,783	3,477
59,051	59,150	3,742	2,151	2,743	63,051	63,150	4,114	2,471	3,115	67,051	67,150	4,486	2,791	3,487
59,151	59,250	3,751	2,159	2,752	63,151	63,250	4,123	2,479	3,124	67,151	67,250	4,495	2,799	3,496
59,251	59,350	3,760	2,167	2,761	63,251	63,350	4,132	2,487	3,133	67,251	67,350	4,504	2,807	3,505
59,351	59,450	3,770	2,175	2,771	63,351	63,450	4,142	2,495	3,143	67,351	67,450	4,514	2,815	3,515
59,451	59,550	3,779	2,183	2,780	63,451	63,550	4,151	2,503	3,152	67,451	67,550	4,523	2,823	3,524
59,551	59,650	3,788	2,191	2,789	63,551	63,650	4,160	2,511	3,161	67,551	67,650	4,532	2,831	3,533
59,651	59,750	3,798	2,199	2,799	63,651	63,750	4,170	2,519	3,171	67,651	67,750	4,542	2,839	3,543
59,751	59,850	3,807	2,207	2,808	63,751	63,850	4,179	2,527	3,180	67,751	67,850	4,551	2,847	3,552
59,851	59,950	3,816	2,215	2,817	63,851	63,950	4,188	2,535	3,189	67,851	67,950	4,560	2,855	3,561
59,951	60,050	3,826	2,223	2,826	63,951	64,050	4,198	2,543	3,198	67,951	68,050	4,570	2,863	3,570
60,051	60,150	3,835	2,231	2,836	64,051	64,150	4,207	2,551	3,208	68,051	68,150	4,579	2,871	3,580
60,151	60,250	3,844	2,239	2,845	64,151	64,250	4,216	2,559	3,217	68,151	68,250	4,588	2,879	3,589
60,251	60,350	3,853	2,247	2,854	64,251	64,350	4,225	2,567	3,226	68,251	68,350	4,597	2,887	3,598
60,351	60,450	3,863	2,255	2,864	64,351	64,450	4,235	2,575	3,236	68,351	68,450	4,607	2,895	3,608
60,451	60,550	3,872	2,263	2,873	64,451	64,550	4,244	2,583	3,245	68,451	68,550	4,616	2,903	3,617
60,551	60,650	3,881	2,271	2,882	64,551	64,650	4,253	2,591	3,254	68,551	68,650	4,625	2,911	3,626
60,651	60,750	3,891	2,279	2,892	64,651	64,750	4,263	2,599	3,264	68,651	68,750	4,635	2,919	3,636
60,751	60,850	3,900	2,287	2,901	64,751	64,850	4,272	2,607	3,273	68,751	68,850	4,644	2,927	3,645
60,851	60,950	3,909	2,295	2,910	64,851	64,950	4,281	2,615	3,282	68,851	68,950	4,653	2,935	3,654
60,951	61,050	3,919	2,303	2,919	64,951	65,050	4,291	2,623	3,291	68,951	69,050	4,663	2,943	3,663
61,051	61,150	3,928	2,311	2,929	65,051	65,150	4,300	2,631	3,301	69,051	69,150	4,672	2,951	3,673
61,151	61,250	3,937	2,319	2,938	65,151	65,250	4,309	2,639	3,310	69,151	69,250	4,681	2,959	3,682
61,251	61,350	3,946	2,327	2,947	65,251	65,350	4,318	2,647	3,319	69,251	69,350	4,690	2,967	3,691
61,351	61,450	3,956	2,335	2,957	65,351	65,450	4,328	2,655	3,329	69,351	69,450	4,700	2,975	3,701
61,451	61,550	3,965	2,343	2,966	65,451	65,550	4,337	2,663	3,338	69,451	69,550	4,709	2,983	3,710
61,551	61,650	3,974	2,351	2,975	65,551	65,650	4,346	2,671	3,347	69,551	69,650	4,718	2,991	3,719
61,651	61,750	3,984	2,359	2,985	65,651	65,750	4,356	2,679	3,357	69,651	69,750	4,728	2,999	3,729
61,751	61,850	3,993	2,367	2,994	65,751	65,850	4,365	2,687	3,366	69,751	69,850	4,737	3,007	3,738
61,851	61,950	4,002	2,375	3,003	65,851	65,950	4,374	2,695	3,375	69,851	69,950	4,746	3,015	3,747
61,951	62,050	4,012	2,383	3,012	65,951	66,050	4,384	2,703	3,384	69,951	70,050	4,756	3,023	3,756
62,051	62,150	4,021	2,391	3,022	66,051	66,150	4,393	2,711	3,394	70,051	70,150	4,765	3,031	3,766
62,151	62,250	4,030	2,399	3,031	66,151	66,250	4,402	2,719	3,403	70,151	70,250	4,774	3,039	3,775
62,251	62,350	4,039	2,407	3,040	66,251	66,350	4,411	2,727	3,412	70,251	70,350	4,783	3,047	3,784
62,351	62,450	4,049	2,415	3,050	66,351	66,450	4,421	2,735	3,422	70,351	70,450	4,793	3,055	3,794

Continued on next page.

2000 California Tax Table –Continued

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er) 4 (Head of Household)														
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
70,451	70,550	4,802	3,063	3,803	74,451	74,550	5,174	3,420	4,175	78,451	78,550	5,546	3,792	4,547
70,551	70,650	4,811	3,071	3,812	74,551	74,650	5,183	3,429	4,184	78,551	78,650	5,555	3,801	4,556
70,651	70,750	4,821	3,079	3,822	74,651	74,750	5,193	3,438	4,194	78,651	78,750	5,565	3,810	4,566
70,751	70,850	4,830	3,087	3,831	74,751	74,850	5,202	3,447	4,203	78,751	78,850	5,574	3,819	4,575
70,851	70,950	4,839	3,095	3,840	74,851	74,950	5,211	3,457	4,212	78,851	78,950	5,583	3,829	4,584
70,951	71,050	4,849	3,103	3,849	74,951	75,050	5,221	3,466	4,221	78,951	79,050	5,593	3,838	4,593
71,051	71,150	4,858	3,111	3,859	75,051	75,150	5,230	3,475	4,231	79,051	79,150	5,602	3,847	4,603
71,151	71,250	4,867	3,119	3,868	75,151	75,250	5,239	3,485	4,240	79,151	79,250	5,611	3,857	4,612
71,251	71,350	4,876	3,127	3,877	75,251	75,350	5,248	3,494	4,249	79,251	79,350	5,620	3,866	4,621
71,351	71,450	4,886	3,135	3,887	75,351	75,450	5,258	3,503	4,259	79,351	79,450	5,630	3,875	4,631
71,451	71,550	4,895	3,143	3,896	75,451	75,550	5,267	3,513	4,268	79,451	79,550	5,639	3,885	4,640
71,551	71,650	4,904	3,151	3,905	75,551	75,650	5,276	3,522	4,277	79,551	79,650	5,648	3,894	4,649
71,651	71,750	4,914	3,159	3,915	75,651	75,750	5,286	3,531	4,287	79,651	79,750	5,658	3,903	4,659
71,751	71,850	4,923	3,168	3,924	75,751	75,850	5,295	3,540	4,296	79,751	79,850	5,667	3,912	4,668
71,851	71,950	4,932	3,178	3,933	75,851	75,950	5,304	3,550	4,305	79,851	79,950	5,676	3,922	4,677
71,951	72,050	4,942	3,187	3,942	75,951	76,050	5,314	3,559	4,314	79,951	80,050	5,686	3,931	4,686
72,051	72,150	4,951	3,196	3,952	76,051	76,150	5,323	3,568	4,324	80,051	80,150	5,695	3,940	4,696
72,151	72,250	4,960	3,206	3,961	76,151	76,250	5,332	3,578	4,333	80,151	80,250	5,704	3,950	4,705
72,251	72,350	4,969	3,215	3,970	76,251	76,350	5,341	3,587	4,342	80,251	80,350	5,713	3,959	4,714
72,351	72,450	4,979	3,224	3,980	76,351	76,450	5,351	3,596	4,352	80,351	80,450	5,723	3,968	4,724
72,451	72,550	4,988	3,234	3,989	76,451	76,550	5,360	3,606	4,361	80,451	80,550	5,732	3,978	4,733
72,551	72,650	4,997	3,243	3,998	76,551	76,650	5,369	3,615	4,370	80,551	80,650	5,741	3,987	4,742
72,651	72,750	5,007	3,252	4,008	76,651	76,750	5,379	3,624	4,380	80,651	80,750	5,751	3,996	4,752
72,751	72,850	5,016	3,261	4,017	76,751	76,850	5,388	3,633	4,389	80,751	80,850	5,760	4,005	4,761
72,851	72,950	5,025	3,271	4,026	76,851	76,950	5,397	3,643	4,398	80,851	80,950	5,769	4,015	4,770
72,951	73,050	5,035	3,280	4,035	76,951	77,050	5,407	3,652	4,407	80,951	81,050	5,779	4,024	4,779
73,051	73,150	5,044	3,289	4,045	77,051	77,150	5,416	3,661	4,417	81,051	81,150	5,788	4,033	4,789
73,151	73,250	5,053	3,299	4,054	77,151	77,250	5,425	3,671	4,426	81,151	81,250	5,797	4,043	4,798
73,251	73,350	5,062	3,308	4,063	77,251	77,350	5,434	3,680	4,435	81,251	81,350	5,806	4,052	4,807
73,351	73,450	5,072	3,317	4,073	77,351	77,450	5,444	3,689	4,445	81,351	81,450	5,816	4,061	4,817
73,451	73,550	5,081	3,327	4,082	77,451	77,550	5,453	3,699	4,454	81,451	81,550	5,825	4,071	4,826
73,551	73,650	5,090	3,336	4,091	77,551	77,650	5,462	3,708	4,463	81,551	81,650	5,834	4,080	4,835
73,651	73,750	5,100	3,345	4,101	77,651	77,750	5,472	3,717	4,473	81,651	81,750	5,844	4,089	4,845
73,751	73,850	5,109	3,354	4,110	77,751	77,850	5,481	3,726	4,482	81,751	81,850	5,853	4,098	4,854
73,851	73,950	5,118	3,364	4,119	77,851	77,950	5,490	3,736	4,491	81,851	81,950	5,862	4,108	4,863
73,951	74,050	5,128	3,373	4,128	77,951	78,050	5,500	3,745	4,500	81,951	82,050	5,872	4,117	4,872
74,051	74,150	5,137	3,382	4,138	78,051	78,150	5,509	3,754	4,510	82,051	82,150	5,881	4,126	4,882
74,151	74,250	5,146	3,392	4,147	78,151	78,250	5,518	3,764	4,519	82,151	82,250	5,890	4,136	4,891
74,251	74,350	5,155	3,401	4,156	78,251	78,350	5,527	3,773	4,528	82,251	82,350	5,899	4,145	4,900
74,351	74,450	5,165	3,410	4,166	78,351	78,450	5,537	3,782	4,538	82,351	82,450	5,909	4,154	4,910

Continued on next page.

2000 California Tax Table –Continued

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er) 4 (Head of Household)														
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
82,451	82,550	5,918	4,164	4,919	86,451	86,550	6,290	4,536	5,291	90,451	90,550	6,662	4,908	5,663
82,551	82,650	5,927	4,173	4,928	86,551	86,650	6,299	4,545	5,300	90,551	90,650	6,671	4,917	5,672
82,651	82,750	5,937	4,182	4,938	86,651	86,750	6,309	4,554	5,310	90,651	90,750	6,681	4,926	5,682
82,751	82,850	5,946	4,191	4,947	86,751	86,850	6,318	4,563	5,319	90,751	90,850	6,690	4,935	5,691
82,851	82,950	5,955	4,201	4,956	86,851	86,950	6,327	4,573	5,328	90,851	90,950	6,699	4,945	5,700
82,951	83,050	5,965	4,210	4,965	86,951	87,050	6,337	4,582	5,337	90,951	91,050	6,709	4,954	5,709
83,051	83,150	5,974	4,219	4,975	87,051	87,150	6,346	4,591	5,347	91,051	91,150	6,718	4,963	5,719
83,151	83,250	5,983	4,229	4,984	87,151	87,250	6,355	4,601	5,356	91,151	91,250	6,727	4,973	5,728
83,251	83,350	5,992	4,238	4,993	87,251	87,350	6,364	4,610	5,365	91,251	91,350	6,736	4,982	5,737
83,351	83,450	6,002	4,247	5,003	87,351	87,450	6,374	4,619	5,375	91,351	91,450	6,746	4,991	5,747
83,451	83,550	6,011	4,257	5,012	87,451	87,550	6,383	4,629	5,384	91,451	91,550	6,755	5,001	5,756
83,551	83,650	6,020	4,266	5,021	87,551	87,650	6,392	4,638	5,393	91,551	91,650	6,764	5,010	5,765
83,651	83,750	6,030	4,275	5,031	87,651	87,750	6,402	4,647	5,403	91,651	91,750	6,774	5,019	5,775
83,751	83,850	6,039	4,284	5,040	87,751	87,850	6,411	4,656	5,412	91,751	91,850	6,783	5,028	5,784
83,851	83,950	6,048	4,294	5,049	87,851	87,950	6,420	4,666	5,421	91,851	91,950	6,792	5,038	5,793
83,951	84,050	6,058	4,303	5,058	87,951	88,050	6,430	4,675	5,430	91,951	92,050	6,802	5,047	5,802
84,051	84,150	6,067	4,312	5,068	88,051	88,150	6,439	4,684	5,440	92,051	92,150	6,811	5,056	5,812
84,151	84,250	6,076	4,322	5,077	88,151	88,250	6,448	4,694	5,449	92,151	92,250	6,820	5,066	5,821
84,251	84,350	6,085	4,331	5,086	88,251	88,350	6,457	4,703	5,458	92,251	92,350	6,829	5,075	5,830
84,351	84,450	6,095	4,340	5,096	88,351	88,450	6,467	4,712	5,468	92,351	92,450	6,839	5,084	5,840
84,451	84,550	6,104	4,350	5,105	88,451	88,550	6,476	4,722	5,477	92,451	92,550	6,848	5,094	5,849
84,551	84,650	6,113	4,359	5,114	88,551	88,650	6,485	4,731	5,486	92,551	92,650	6,857	5,103	5,858
84,651	84,750	6,123	4,368	5,124	88,651	88,750	6,495	4,740	5,496	92,651	92,750	6,867	5,112	5,868
84,751	84,850	6,132	4,377	5,133	88,751	88,850	6,504	4,749	5,505	92,751	92,850	6,876	5,121	5,877
84,851	84,950	6,141	4,387	5,142	88,851	88,950	6,513	4,759	5,514	92,851	92,950	6,885	5,131	5,886
84,951	85,050	6,151	4,396	5,151	88,951	89,050	6,523	4,768	5,523	92,951	93,050	6,895	5,140	5,895
85,051	85,150	6,160	4,405	5,161	89,051	89,150	6,532	4,777	5,533	93,051	93,150	6,904	5,149	5,905
85,151	85,250	6,169	4,415	5,170	89,151	89,250	6,541	4,787	5,542	93,151	93,250	6,913	5,159	5,914
85,251	85,350	6,178	4,424	5,179	89,251	89,350	6,550	4,796	5,551	93,251	93,350	6,922	5,168	5,923
85,351	85,450	6,188	4,433	5,189	89,351	89,450	6,560	4,805	5,561	93,351	93,450	6,932	5,177	5,933
85,451	85,550	6,197	4,443	5,198	89,451	89,550	6,569	4,815	5,570	93,451	93,550	6,941	5,187	5,942
85,551	85,650	6,206	4,452	5,207	89,551	89,650	6,578	4,824	5,579	93,551	93,650	6,950	5,196	5,951
85,651	85,750	6,216	4,461	5,217	89,651	89,750	6,588	4,833	5,589	93,651	93,750	6,960	5,205	5,961
85,751	85,850	6,225	4,470	5,226	89,751	89,850	6,597	4,842	5,598	93,751	93,850	6,969	5,214	5,970
85,851	85,950	6,234	4,480	5,235	89,851	89,950	6,606	4,852	5,607	93,851	93,950	6,978	5,224	5,979
85,951	86,050	6,244	4,489	5,244	89,951	90,050	6,616	4,861	5,616	93,951	94,050	6,988	5,233	5,988
86,051	86,150	6,253	4,498	5,254	90,051	90,150	6,625	4,870	5,626	94,051	94,150	6,997	5,242	5,998
86,151	86,250	6,262	4,508	5,263	90,151	90,250	6,634	4,880	5,635	94,151	94,250	7,006	5,252	6,007
86,251	86,350	6,271	4,517	5,272	90,251	90,350	6,643	4,889	5,644	94,251	94,350	7,015	5,261	6,016
86,351	86,450	6,281	4,526	5,282	90,351	90,450	6,653	4,898	5,654	94,351	94,450	7,025	5,270	6,026

Continued on next page.

2000 California Tax Table –Continued

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er) 4 (Head of Household)

If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
94,451	94,550	7,034	5,280	6,035	96,451	96,550	7,220	5,466	6,221	98,451	98,550	7,406	5,652	6,407
94,551	94,650	7,043	5,289	6,044	96,551	96,650	7,229	5,475	6,230	98,551	98,650	7,415	5,661	6,416
94,651	94,750	7,053	5,298	6,054	96,651	96,750	7,239	5,484	6,240	98,651	98,750	7,425	5,670	6,426
94,751	94,850	7,062	5,307	6,063	96,751	96,850	7,248	5,493	6,249	98,751	98,850	7,434	5,679	6,435
94,851	94,950	7,071	5,317	6,072	96,851	96,950	7,257	5,503	6,258	98,851	98,950	7,443	5,689	6,444
94,951	95,050	7,081	5,326	6,081	96,951	97,050	7,267	5,512	6,267	98,951	99,050	7,453	5,698	6,453
95,051	95,150	7,090	5,335	6,091	97,051	97,150	7,276	5,521	6,277	99,051	99,150	7,462	5,707	6,463
95,151	95,250	7,099	5,345	6,100	97,151	97,250	7,285	5,531	6,286	99,151	99,250	7,471	5,717	6,472
95,251	95,350	7,108	5,354	6,109	97,251	97,350	7,294	5,540	6,295	99,251	99,350	7,480	5,726	6,481
95,351	95,450	7,118	5,363	6,119	97,351	97,450	7,304	5,549	6,305	99,351	99,450	7,490	5,735	6,491
95,451	95,550	7,127	5,373	6,128	97,451	97,550	7,313	5,559	6,314	99,451	99,550	7,499	5,745	6,500
95,551	95,650	7,136	5,382	6,137	97,551	97,650	7,322	5,568	6,323	99,551	99,650	7,508	5,754	6,509
95,651	95,750	7,146	5,391	6,147	97,651	97,750	7,332	5,577	6,333	99,651	99,750	7,518	5,763	6,519
95,751	95,850	7,155	5,400	6,156	97,751	97,850	7,341	5,586	6,342	99,751	99,850	7,527	5,772	6,528
95,851	95,950	7,164	5,410	6,165	97,851	97,950	7,350	5,596	6,351	99,851	99,950	7,536	5,782	6,537
95,951	96,050	7,174	5,419	6,174	97,951	98,050	7,360	5,605	6,360	99,951	100,000	7,543	5,789	6,544
96,051	96,150	7,183	5,428	6,184	98,051	98,150	7,369	5,614	6,370	OVER \$100,000 YOU MUST USE THE TAX RATE SCHEDULE ON PAGE 60.				
96,151	96,250	7,192	5,438	6,193	98,151	98,250	7,378	5,624	6,379					
96,251	96,350	7,201	5,447	6,202	98,251	98,350	7,387	5,633	6,388					
96,351	96,450	7,211	5,456	6,212	98,351	98,450	7,397	5,642	6,398					

2000 California Tax Rate Schedules

Caution: Use only if your taxable income on Form 540A, line 16 is more than \$100,000. If \$100,000 or less, use the Tax Table.

Schedule X –

Use if your filing status is
**Single or Married Filing
Separate**

If the amount on Form 540A, line 16 is:		Enter on Form 540A, line 17		of the
over –	But not over –			amount over –
\$ 0	\$ 5,459	\$ 0.00	+ 1.0%	\$ 0
5,459	12,939	54.59	+ 2.0%	5,459
12,939	20,421	204.19	+ 4.0%	12,939
20,421	28,348	503.47	+ 6.0%	20,421
28,348	35,826	979.09	+ 8.0%	28,348
35,826	AND OVER	1,577.33	+ 9.3%	35,826

Schedule Y –

Use if your filing status is
**Married Filing Joint or
Qualifying Widow(er) with
Dependent Child**

If the amount on Form 540A, line 16 is:		Enter on Form 540A, line 17		of the
over –	But not over –			amount over –
\$ 0	\$ 10,918	\$ 0.00	+ 1.0%	\$ 0
10,918	25,878	109.18	+ 2.0%	10,918
25,878	40,842	408.38	+ 4.0%	25,878
40,842	56,696	1,006.94	+ 6.0%	40,842
56,696	71,652	1,958.18	+ 8.0%	56,696
71,652	AND OVER	3,154.66	+ 9.3%	71,652

Schedule Z –

Use if your filing status is
Head of Household

If the amount on Form 540A, line 16 is:		Enter on Form 540A, line 17		of the
over –	But not over –			amount over –
\$ 0	\$ 10,921	\$ 0.00	+ 1.0%	\$ 0
10,921	25,878	109.21	+ 2.0%	10,921
25,878	33,358	408.35	+ 4.0%	25,878
33,358	41,285	707.55	+ 6.0%	33,358
41,285	48,765	1,183.17	+ 8.0%	41,285
48,765	AND OVER	1,781.57	+ 9.3%	48,765

How to Figure Tax Using the 2000 California Tax Rate Schedules

Example: Don and Jacqueline Pope are filing a joint return. Their taxable income on Form 540A, line 16 is \$125,000.

Step 1: Using Schedule Y, they find the taxable income range that includes their taxable income of \$125,000. See the boxed range in the sample below.

If the amount on Form 540A, line 16 is:		Enter on Form 540A, line 17		of the
over –	But not over –			amount over –
\$ 0	\$ 10,918	\$ 0.00	+ 1.0%	\$ 0
10,918	25,878	109.18	+ 2.0%	10,918
25,878	40,842	408.38	+ 4.0%	25,878
40,842	56,696	1,006.94	+ 6.0%	40,842
56,696	71,652	1,958.18	+ 8.0%	56,696
71,652	AND OVER	3,154.66	+ 9.3%	71,652

Schedule Y –

Use if your filing status is
**Married Filing Joint or
Qualifying Widow(er) with
Dependent Child**

	Example	Your Income
Step 2: They subtract the amount at the beginning of their range from their taxable income.	\$125,000 – 71,652 \$ 53,348	\$ – \$
Step 3: They multiply the result from Step 2 by the percentage for their range.	\$53,348.00 x .093 \$ 4,961.36	\$ x \$
Step 4: They round the amount from Step 3 to two decimals (if necessary) and add it to the tax amount for their income range. After rounding the result, they will enter \$8,116 on Form 540A, line 17. For information on rounding, see page 12.	\$ 3,154.66 + 4,961.36 \$ 8,116.02	\$ + \$

Where To Get Income Tax Forms and Publications

By Internet – You may download, view, and print California income tax forms and publications. Go to our Website at: www.ftb.ca.gov

By phone – To order 1998 – 2000 California tax forms and 2000 federal booklets:

- Refer to the list on the next page and find the code number for the form you want to order.
- Call (800) 338-0505.
- Select “Personal Income Tax.”
- Select “Order Forms and Publications.”
- Enter the three-digit form code when you are instructed.

Please allow two weeks to receive your order. If you live outside California, please allow three weeks to receive your order.

In person – Most libraries, post offices, and banks provide free California tax booklets during the filing season. Many libraries and some quick print businesses have forms and schedules for you to photocopy (you may have to pay a nominal fee). **Note:** Employees at libraries, post offices, banks, and quick print businesses cannot provide tax information or assistance.

By mail – Write to: TAX FORMS REQUEST UNIT, FRANCHISE TAX BOARD, PO BOX 307, RANCHO CORDOVA CA 95741-0307.

Letters

If you write to us, be sure your letter includes your social security number, and your daytime and evening telephone numbers. Send your letter to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

We will respond to your letter within six weeks. In some cases, we may need to call you for additional information. Do not attach correspondence to your tax return unless the correspondence relates to an item on the return.

Field Offices

You can get information, pick up California tax forms, and resolve problems on your account if you visit one of our field offices. FTB field office locations are open Monday through Friday from 8 a.m. to 5 p.m. The offices will remain open additional hours and days from January 16 through April 16, 2001. For the extended hours of the office nearest you, call (800) 338-0505, select personal income tax, then select general information, and enter code 110 when instructed.

Field Office	Address
Bakersfield	1800 30th St., Suite 370
Fresno	2550 Mariposa St., Room 3002
Long Beach	4300 Long Beach Blvd., Suite 700B
Los Angeles	300 S. Spring St., Suite 5704
Oakland	1515 Clay St., Suite 305
Sacramento	3321 Power Inn Rd., Suite 250
San Bernardino	464 W. 4th St., Suite 454
San Diego	7575 Metropolitan Drive, Suite 201
San Francisco	455 Golden Gate Ave., Suite 7400
San Jose	96 N. Third St., 4th Floor
Santa Ana	600 W. Santa Ana Blvd., Suite 300
Santa Rosa	50 D St., Room 100
Stockton	31 East Channel St., Suite 219
Van Nuys	15350 Sherman Way, Suite 100
Ventura	4820 McGrath St., Suite 270
West Covina	100 N. Barranca St., Suite 600

General Toll-Free Phone Service

Between January 2 – April 16, 2001, our general toll-free phone service is available:

- Monday – Friday, 6 a.m. until midnight; and
- Saturdays and holidays, 7 a.m. until 4 p.m.

After April 16, 2001, our general toll-free phone service is available:

- Monday – Friday, 7 a.m. until 8 p.m.
- Saturdays, 7 a.m. until 4 p.m.

We may modify these hours without notice to meet operational needs.

From within the United States (800) 852-5711

From outside the United States (not toll-free) (916) 845-6500

For federal tax questions, call the IRS at (800) 829-1040

Assistance for persons with disabilities

The FTB complies with provisions of the Americans with Disabilities Act. Persons with a hearing or speech impairment call:

From voice phone (California Relay Service) (800) 735-2922

From TTY/TDD (Direct line to FTB customer service) (800) 822-6268

For all other assistance or special accommodations (800) 852-5711

Asistencia bilingüe en español

Para obtener servicios en español y asistencia para completar su declaración de impuestos/formularios, llame al número de teléfono (anotado arriba) que le corresponde.

Your Rights As A Taxpayer

Our goal at the FTB is to make certain that your rights are protected so that you will have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB Pub. 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how you can request written advice from the FTB on whether a particular transaction is taxable. See "Where To Get Income Tax Forms and Publications" on page 61.

Privacy Act Notice

The Information Practices Act of 1977 and the federal Privacy Act require the Franchise Tax Board to tell you why we ask you for information. The Operations and Compliance Branches ask for tax return information to carry out the Personal Income Tax Law of the State of California. We may request additional information if we audit your return or take collection action.

If you meet the income requirements, the Revenue and Taxation Code requires you to file a return on the form we prescribe (Sections 18501 and 18621). When you file this or other documents, you must include your social security number for identification and return processing (Section 18624).

It is mandatory to furnish all information requested when you are required to file any documents prescribed by the Franchise Tax Board. If you do not file a return, or do not provide the information we ask for, or provide fraudulent information, the law states you may be charged penalties and interest and, in certain cases, you may be subject to criminal prosecution. We also may disallow claimed exemptions, exclusions, credits, deductions, or adjustments. This could make the tax higher or delay or reduce any refund.

We may give the information you furnish us to the United States Internal Revenue Service, the proper official of any state imposing an income tax or a tax measured by income, the Multistate Tax Commission, and California government agencies and officials, as provided by law. If you owe any monies, we may disclose the amount due to employers, financial institutions, county recorders, vacation trust funds, process agents, and other payers.

You have a right to access records containing your personal information maintained by the Franchise Tax Board. The officials responsible for maintaining the information are: 1) Filing of returns – Chief, Filing Division; 2) Auditing of returns – Chief, Audit Division; and 3) Collection of monies – Chief, Accounts Receivable Management Division. The address is:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-1040

Telephone: Within the United States (800) 852-5711
Outside the United States (not toll-free) (916) 845-6500

Our automated toll-free phone service is available 24 hours a day, 7 days a week, in English and Spanish to callers with touch-tone telephones. You can:

- Order California and federal tax forms and publications;
- Get current year tax refund information;
- Get balance due and payment information; and
- Hear recorded answers to many of your questions about California taxes.

Have paper and pencil ready to take notes.

Call from within the

United States (800) 338-0505

Call from outside the

United States (916) 845-6600
(not toll-free)

Order Forms and Publications

If your current address is on file, you can order current and prior year California tax forms. You can also order current year federal tax booklets between January 2 and April 16, 2001. See the following list of forms and follow the instructions for ordering forms and publications on the previous page.

Code California Tax Forms and Publications

- 900 California Resident Income Tax Booklet:
Form 540, Resident Income Tax Return
Form 540A, Resident Income Tax Return
- 965 Form 540 2EZ Tax Booklet
- 903 Schedule CA (540), California Adjustments:
FTB 3885A, Depreciation & Amortization
Adjustments
Schedule D, California Capital Gain or
Loss Adjustment
- 969 Large print Resident Booklet
(current year only)
- 970 Resident Booklet on cassette
(current year only)
- 907 Form 540-ES, Estimated Tax for Individuals
- 908 Form 540X, Amended Individual Income Tax
Return
- 909 Schedule D-1, Sales of Business Property
- 910 Schedule G-1, Tax on Lump-Sum
Distribution
- 911 Schedule P (540), Alternative Minimum Tax
and Credit Limitations – Residents
- 913 Schedule S, Other State Tax Credit
- 914 California Nonresident Income Tax Booklet:
Form 540NR, Nonresident or Part-Year
Resident Income Tax Return
- 917 Schedule CA (540NR), California
Adjustments — Nonresidents or Part-Year
Residents

- 918 Schedule P (540NR), Alternative Minimum
Tax and Credit Limitations — Nonresident or
Part-Year Residents
- 956 FTB 3503, Natural Heritage Preservation
Credit
- 933 FTB 3504, Long-Term Care Credit
- 947 FTB 3505, Teacher Retention Credit
- 937 FTB 3516, Request for Copy of Personal
Income Tax or Fiduciary Return
- 921 FTB 3519, Payment Voucher for Automatic
Extension for Individuals
- 922 FTB 3525, Substitute for W-2 Wage and Tax
Statement. . .
- 923 FTB 3526, Investment Interest Expense
Deduction
- 940 FTB 3540, Credit Carryover Summary
- 949 FTB 3567, Installment Agreement Request
- 924 FTB 3800, Tax Computation for Children
with Investment Income
- 929 FTB 3801, Passive Activity Loss Limitations
- 930 FTB 3803, Parents' Election to Report
Child's Interest and Dividends
- 925 FTB 3805E, Installment Sale Income
- 928 FTB 3805P, Additional Taxes from Qualified
Retirement Plans
- 926 FTB 3805V, Net Operating Loss (NOL) —
Individuals
- 901 FTB 3805Z, Enterprise Zone Businesses
- 927 FTB 5805, Underpayment of Estimated Tax
- 919 FTB Pub. 1001, Supplemental Guidelines to
California Adjustments
- 920 FTB Pub. 1005, Pension and Annuity
Guidelines
- 945 FTB Pub. 1006, California Tax Forms and
Related Federal Forms
- 946 FTB Pub. 1008, Federal Tax Adjustments
and Your Notification Responsibilities
- 943 FTB Pub. 4058, California Taxpayers' Bill of
Rights
- 941 FTB Pub. 1031, Guidelines for Determining
Resident Status
- 942 FTB Pub. 1032, Tax Information for Military
Personnel
- 951 FTB Pub. 1051A, Guidelines for Married
Filing Separate Returns
- 934 FTB Pub. 1540, California Head of
Household Filing Status Information

Code Federal Tax Forms

- 902 1040 Booklet (with Schedules A, B, D, & E;
Forms 1040V, EIC, and 2441)
- 904 1040A Booklet (with Schedule 1; Form EIC)
- 915 1040EZ Booklet

Current Year Refund Information

If you file by paper, wait at least 8 weeks after you file your tax return before you call to find out about your refund. You will need your social security number, the numbers in your street address, box number, or route number, and your ZIP Code to use this service.

Balance Due And Payment Information

You should wait at least 45 days from the date you mailed your payment before you call to verify receipt of your payment. You will need your social security number, the numbers in your street address, box number, or route number, and your ZIP Code to use this service.

Answers To Tax Questions

Call our automated phone service, select personal income tax information, then general information, and enter the 3-digit question code.

Code Filing Assistance

- 100 Do I need to file a return?
- 103 What is and how do I qualify for the Child and Dependent Care Expenses Credit?
- 108 What is a qualifying individual for the Child and Dependent Care Expenses Credit?
- 111 Which form should I use?
- 112 How do I file electronically and get a fast refund?
- 113 What is the Teacher Retention Credit?
- 200 Where can I pick up a form today?
- 201 How can I get an extension to file?
- 202 There is no envelope in the booklet. Where do I send my return?
- 203 What is and how do I qualify for the nonrefundable renter's credit?
- 204 I never received a Form W-2. What do I do?
- 205 I have no withholding taken out. What do I do?
- 206 Do I have to attach a copy of my federal return?
- 207 Should I file my return even though I do not have the money to pay?
- 208 How do I figure my estimated tax payments?
- 209 I lived in California for part of the year. Do I have to file a return?
- 210 I do not live in California. Why do I have to file a return?
- 211 How do I figure my IRA deduction?
- 212 How do I claim my disaster related loss?
- 215 Who qualifies me to use the head of household filing status?
- 216 I'm due a refund. Do I still need to file a return?
- 217 I am currently/was in the military. Do I have to file a California return?
- 218 I'm in the military. Do I have to use the same filing status as federal?
- 219 I sold my personal residence. How do I report the sale to California?

- 220 There is no difference in my state and federal depreciation, business income and capital gain income. What do I do?
- 221 What is community property?
- 222 How much can I deduct for vehicle license fees?
- 227 How do I get a refund of excess SDI?
- 239 Where can I get help with preparing and filing my income tax return?
- 240 Does a tax return have to be filed for a deceased taxpayer?

Refunds

- 300 My spouse passed away. You sent a refund with both our names on it. What do I do?
- 301 I got a letter saying you sent my refund to another agency. Why?

Penalties

- 400 I have an extension of time to file my return. Why did I get a penalty?
- 401 I filed my return on time. Why did I get a penalty?
- 402 How can I protest a penalty?
- 403 What is the estimate penalty rate?

Notices And Bills

- 500 I received a bill and I cannot pay it in full. What do I do?
- 501 Why didn't you give me credit for my withholding?
- 502 You didn't give me credit for my dependent. What do I do?
- 504 I'm head of my house. Why was I denied head of household filing status?
- 505 Why was my IRA deduction denied?
- 506 How can I get information about my Form 1099-G?
- 508 I received a notice that didn't show all payments made. How do I get credit for them?

Tax For Children

- 601 Can my child take a personal exemption credit when I claim her or him as a dependent on my return?
- 602 Federal law limits the standard deduction. Is the state law the same?

Miscellaneous

- 610 Can I pay my taxes with a credit card?
- 611 What address do I send my payment to?
- 612 I mailed my return and haven't heard anything. Should I send a copy of my return?
- 613 I forgot to attach my Form(s) W-2 when I mailed my return. What do I do?
- 614 I forgot to attach a copy of my federal return. What do I do?
- 615 How do I get a copy of my state tax return?
- 616 What should I do if my federal tax return was examined and changed by the IRS?
- 617 What are the current interest rates?
- 619 How do I report a change of address?